



**ALUM ROCK**

**UNION ELEMENTARY SCHOOL DISTRICT**

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**2012-13 BUDGET**

**&**

**2011-12  
ESTIMATED ACTUALS BUDGET**

**Board Approval: June 11, 2012**

José L. Manzo  
Superintendent

Laura Phan  
Assistant Superintendent, Business Services

## **STATEMENT ON THE BUDGET**

The 2012-13 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUESD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2012-13 school year. As ARUESD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUESD.

### **BUDGET PRIORITIES**

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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# **ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**

## **ORGANIZATION**

### **FISCAL YEAR 2012-13**

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating seventeen elementary, six middle schools, and four small schools.

<b>Board of Trustees</b>		
<b><u>Name</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Esau Ruiz Herrera	President	November 2012
Darcie Green	Vice-President	November 2014
Scott Pham	Clerk	November 2014
Frank Chavez	Member	November 2014
Dolores Marquez	Member	November 2012

### **Business Services**

José L. Manzo  
Superintendent

Laura Phan  
Assistant Superintendent, Business Services

## UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2012 and ends June 30, 2013.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between money which is restricted for a special purpose. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs are funded and regulated by a government agency with restrictions either on the characteristics of the children it may serve or on the aspect of any program it may fund. An explanation of the Restricted programs is offered on page 7. Special Purpose Funds are explained on page 16.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

In addition, refer to the Executive Summary in section *iii* for a discussion of District operations.

## Executive Summary

The Alum Rock Union Elementary School District's (ARUESD) 2012-13 Budget has been prepared based on the Governor's May Revision Budget, and in accordance with guidelines by Santa Clara County Office of Education and School Services of California.

On May 14, 2012, the Governor released his May Revision to his 2012-13 State Budget proposed in January. The May Revision attempts to address the now \$15.7 billion deficit, grown from \$9.2 billion in January, as a result of a reduced revenue outlook, higher costs to fund schools, and decisions by the federal government and courts to block budget cuts included in the State's 2011 Budget Act. The Governor proposes to close the Budget gap with \$8.3 billion in additional cuts, including \$1.5 billion in Proposition 98 savings, \$5.9 billion in increased revenues, \$1.77 billion in new borrowing, and \$747.4 million in other miscellaneous solutions.

Although the Governor's May Revision reflects an increase in Proposition 98 funding, the growth is used to increase the deferral buy back and offset lower property tax estimates. The increase in Proposition 98 funding does not give new money, or even begin to restore revenue limit deficits, to school districts.

While the State Budget gap has increased since January, the structure of the Governor's proposal for K-12 education remains essentially the same: assumption of passage of a new tax initiative named "School and Local Public Safety Protection Act of 2012." Similar to contingency language of the 2011 Budget Act, the May Revision provides for 2012-13 "trigger reductions" of \$5.49 billion to K-14 education should the November tax initiative fail. These reductions would become effective on January 1, 2013. Based on Department of Finance (DOF) estimates, the impact on K-12 school districts represent approximately \$441/ADA reduction to revenue limit. Schools will be provided flexibility to reduce the school year by a combined total of 15 days in 2012-13 and 2013-14. The May Revision expects schools to use a combination of reserves, reductions in the school year and other savings options to absorb this cut over a two year period. However, fund balance reserves and the additional reduction in the school year are one-time solutions for an ongoing problem.

The May Revision proposes major school finance reform to remedy what the Governor calls a system that has become "too complex, administratively costly and inequitable". The proposed Weighted Student Formula (WSF) would replace revenue limits and most state categorical programs to be phased in over a seven year period starting 2012-13. The formula would be based on three components – a base grant, a supplemental grant and a concentration grant. The Governor tied the new WSF to his November tax initiative. If the tax initiative fails, WSF would not be implemented. If the tax initiative passes, WSF would still have to go through the legislative approval process.

The District's 2012-13 Budget is based on the current level of funding for revenue limits and categorical programs and the assumption that categorical flexibility remains as is. The District's Budget contains the following key principles:

- Keeping grades K-3 class size at 20;
- Providing choice of instructional programs to families, including small schools, Spanish dual immersion, and visual and performing arts;

- Preserving 180 instructional days; current law allows for reduction to 175 instructional days
- Maintaining employment stability with no salary or benefit reductions, and
- Minimizing impact of enrollment decline by reducing teaching positions through attritions and early retirement incentives in 2011-12.

In order to continue providing the best educational programs with declining revenue limit revenues, the District is relying on fund balance, categorical flexibility, and cost saving measures through restructuring district departments and services. The District's 2012-13 Budget does not include the 2012-13 trigger reductions, but a Contingency Plan is presented at end of this section.

### Financial Highlights

Key financial highlights for the General Fund Budget are as follows:

- Base Revenue Limit per average daily attendance (ADA) is \$6,420.48, but funding is at \$4,990.51 per ADA based on the statutory COLA of 3.24% and deficit factor of 22.272%. The 2011-12 midyear reduction to revenue limit was a one-time cut, effectively increasing funded revenue limit in 2012-13 by 1.09%.

	Base Revenue Limit per ADA (A)	Proation Factor (B)	Funded Base Revenue Limit (C) = (A) X (B)
1. 2011-12 Base Revenue Limit	6,217.48	0.80246 *	4,989.28
2. 2011-12 "Trigger" Cuts (one-time)			(52.72)
3. 2011-12 Funding			4,936.55
4. 2012-13 COLA per ADA	203.00	-	-
5. 2012-13 Base Revenue Limit	6,420.48	0.77728 **	4,990.51
6. 2012-13 Other RL Adjustment			
7. <b>Net 2012-13 Funding</b>			<b>4,990.51</b>
8. Dollar Change (Line 5, Column C minus Line 3, Column C)			53.96
9. Percent Change (Line 6, Column C divided by Line 1, Column C)			1.09%

\* 0.80246 = 1 - 0.19754 (deficit factor)

\*\* 0.77728 = 1 - 0.22272 (deficit factor)

- The 2012-13 Midyear Triggers ongoing revenue limit adjustment of -\$441 per ADA is projected to cost the District approximately \$15.5 million in the next three years. The midyear cut is not included in the proposed Budget, but the District has a Contingency Plan to address the potential reduction in revenues if the November tax initiative fails.
- Enrollment is expected to decline to 12,186 in 2012-13 from 12,541 in 2011-12 (CBEDS count). Based on the average attendance rate of 96.18%, the projected enrollment loss will cost the District approximately \$1.7 million.
- Average Daily Attendance is projected at 11,791.66, but the District will be funded at the higher prior year ADA of 12,089.26, including district students in county special education programs.



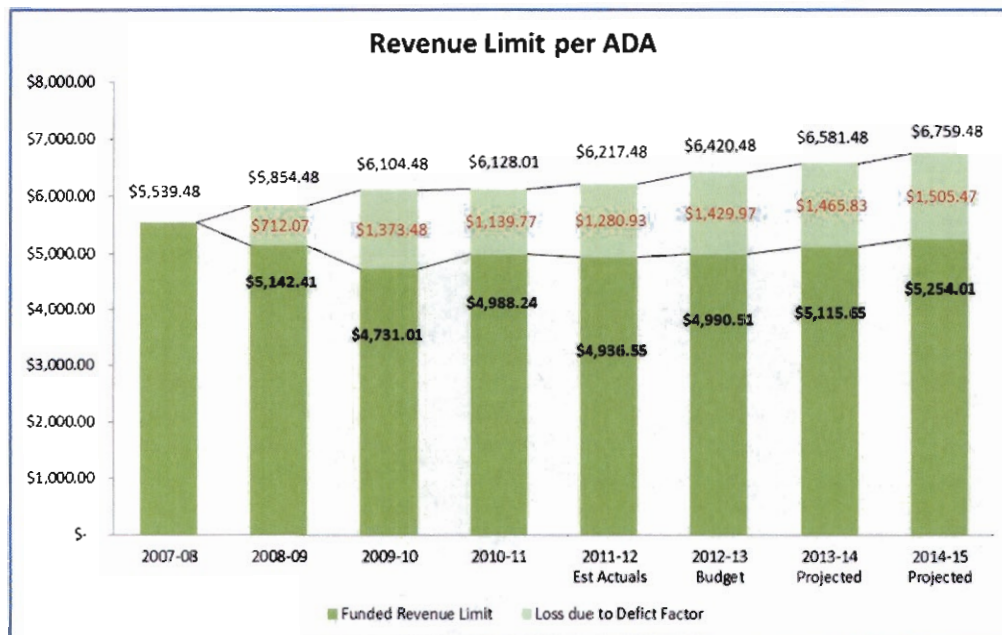
- Total expenditures and other uses are projected to exceed revenues by \$4.8 million. All federal one-time stimulus funds are exhausted as of 2011-12.
- As a result of projected deficit spending of \$4.5 million in the Unrestricted General Fund, ending fund balance is projected to be at \$9.0 million, excluding the \$3.3 million (3% of total general fund expenditures) committed for economic uncertainties.

### General Fund - Combined

The *general fund* is the main operating fund of Alum Rock Union Elementary School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund. The general fund is further segregated by Unrestricted General Fund and Restricted General Fund.

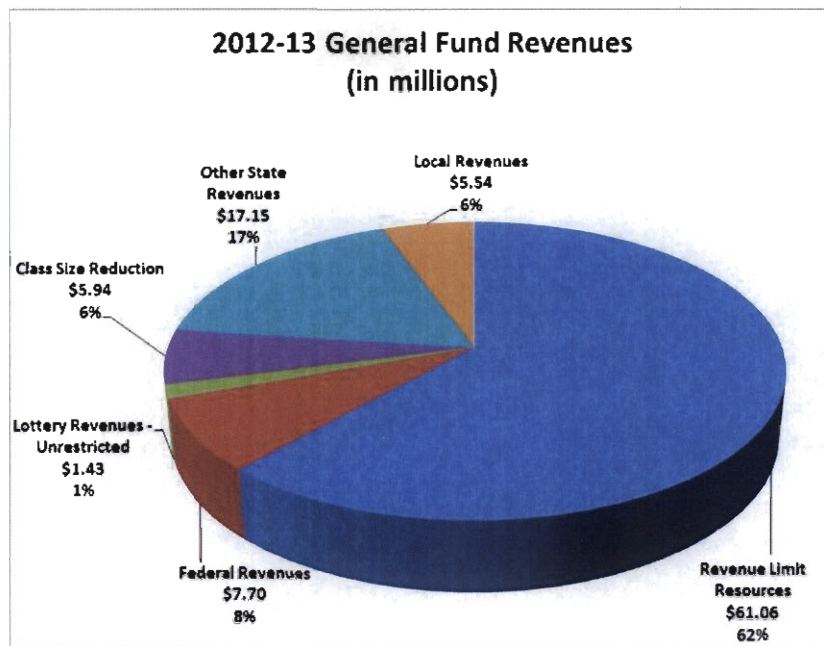
Alum Rock Union is a revenue limit school district, which means that the District operates under general-purpose revenue limits established by the State Legislature. Increase in revenue limit funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus individually determined equalization aid, if any. Revenue limit income is calculated by multiplying (1) the actual daily attendance ("ADA") by (2) a base revenue limit per unit of ADA.

In recent years, revenue limit funding has been reduced by the deficit factor which means that the District is not receiving all the funds it is entitled to. Based on COLA projections and current deficit factor, the District's funded base revenue limit in 2014-15 will still be below the 2007-08 funding level.

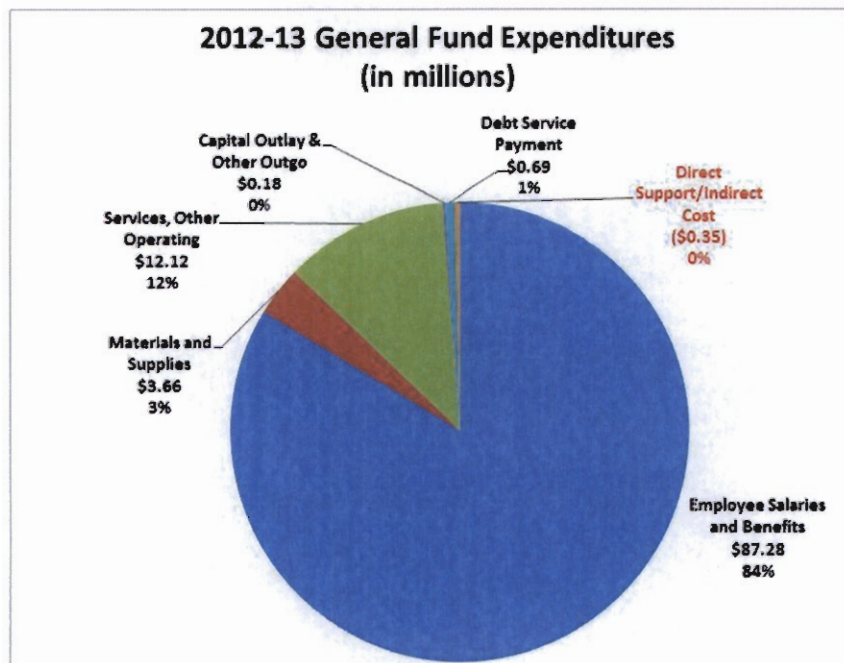


In addition to revenue limit income, the District receives federal and state revenues for categorical programs. These resources are highly restricted and may only be expensed within the

guidelines provided for each program. Local revenues include parcel tax, leases and rentals, interest income, and miscellaneous local sources.

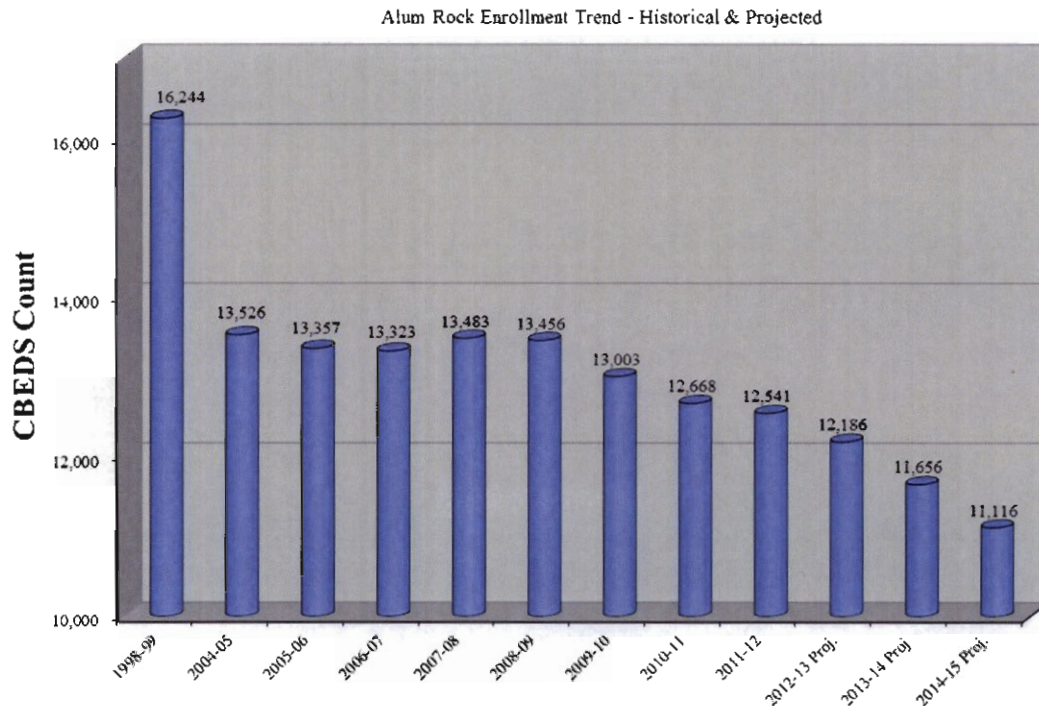


The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Approximately 84.6% of total general fund expenditures are for instruction related activities and pupil services. Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 84% of total general fund expenditures.



## ENROLLMENT

Student enrollment for the District peaked in 1998 and has been in a decline since. In addition to overall enrollment loss in the area, charter schools continued to erode district enrollment in recent years. The District lost more than thirteen hundred students since 2004-05. Enrollment projections for 2012-13 through 2014-15 are based on student count as of February 17, 2012, including approved inter-district transfers and projection for losses to charter schools.



The projected cumulative enrollment loss of 1,425 students from 2012-13 through 2014-15 translates into revenue loss of approximately \$13.2 million based on average attendance factor of 96.18%.

	Projected Enrollment	Projected Enrollment Loss	Projected ADA Loss	Rev. Loss Year 1	Rev. Loss Year 2	Rev. Loss Year 3	Cumulative Rev. Loss
2011-12	12,541						
2012-13	12,186	-355	-341.44	\$ (1,703,960)	\$ (1,746,688)	\$ (1,793,929)	\$ (5,244,577)
2013-14	11,656	-530	-509.75		\$ (2,607,703)	\$ (2,678,232)	\$ (5,285,935)
2014-15	11,116	-540	-519.37			\$ (2,728,775)	\$ (2,728,775)
Cumulative Total		-1425		\$ (1,703,960)	\$ (4,354,391)	\$ (7,200,936)	\$ (13,259,287)

## STAFFING

**Certificated Salaries** are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay.



Classroom staffing allocations for 2012-13 are in accordance to the following class sizes across the district:

Grades K-3	20:1
LUCHA Grades 4-5	25:1
Adelante Grades 4-6	25:1
Grades 4-8	32:1
Special Day Class (SDC)	12:1 (average across the district)

**Classified Salaries** represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

Combined General Funds Positions Control				
	2012-13 Budget	2011-12	FTE Change	% Change
<b>Certificated</b>				
Teachers	653.79	676.49	(22.70)	-3.4%
Cert Supervisors and Admin	45.00	45.00	-	0.0%
<b>Total Certificated</b>	<b>698.79</b>	<b>721.49</b>	<b>(22.70)</b>	<b>-3.1%</b>
<b>Classified</b>				
Instr Aides and Classified Support	167.19	168.29	(1.10)	-0.7%
Class Supervisors and Admin	16.20	17.20	(1.00)	-5.8%
Clerical, Office and Other Classified	103.09	102.09	1.00	1.0%
<b>Total Classified</b>	<b>286.48</b>	<b>287.58</b>	<b>(1.10)</b>	<b>-0.4%</b>
<b>TOTAL FTE</b>	<b>985.28</b>	<b>1,009.08</b>	<b>(23.80)</b>	<b>-2.4%</b>

Positions eliminated or reduced in 2012-13 are primarily through attritions and retirements as follow:

Classroom Teachers reduced due to enrollment	-5.9 FTE
Teachers funded by Categorical resources	-17.3 FTE
Counselor, Renaissance at Mathson	.5 FTE
District Managers	-2.0 FTE
Site Administrator, Renaissance at Mathson	1.0 FTE
School Administrative Assistance, Renaissance at Mathson	1.0 FTE
Community Liaisons	-1.6 FTE
Special Ed Para addition	.5 FTE
Total change in 2012-13	<u>-23.8 FTE</u>

In response to enrollment decline and revenue loss, the District has been downsizing staff each year since 2007-08. Aggregated reduction percentage by group in the five year period from 2008-09 to 2012-13 are as follows:

	FTE Change	Percentage Change
Teachers	-97.56	-13.0%
Classified Staff	-53.40	-16.5%
Management	-23.05	-27.4%



The decrease in positions over the past five years is reflective of declining enrollment as shown in the table below.

FACTOR	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Est. Actuals	2012-13 Budget
Total District Enrollment	13,465	13,003	12,668	12,569	12,186
Teachers	751.35	718.65	690.10	676.49	653.79
Classified Employees	323.69	284.72	276.59	270.38	270.28
Site Administrators, Certificated	33.00	33.00	33.00	33.00	34.00
District Administrators, Certificated	27.00	21.00	18.00	12.00	11.00
District Classified Managers	24.25	19.25	18.75	17.20	16.20
Total FTEs	1,159.29	1,076.62	1,036.44	1,009.07	985.27
Ratio, Administrators to Teachers (state standard - 9% maximum)	8%	8%	7%	7%	7%

**Employee Benefits** correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. In addition, the District pays the following mandatory payroll taxes.

	Mandatory Rate
STRS	8.2500%
PERS	11.4170%
PERS Reduction	1.6030%
OASDI	6.2000%
Mandated Medicare	1.4500%
Unemployment Insurance	1.6100%
Workers Comp	2.2289%
Total - Certificated	13.5389%
Total - Classified	24.5089%

## SUPPLIES AND OPERATING EXPENSES

**Materials and Supplies** - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies.

**Services, Other Operating Expenses** represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services.

**Capital Outlay** includes the purchase of new equipment as well as replacement of equipment.

The 2012-13 Budget exclude all one-time expenditures incurred in 2011-12 such as implementation costs for new projects and programs, lawsuit settlements, and legal fees relating to lawsuits and extensive labor negotiations. Total supplies and operating expenses are budgeted at \$20.8 million, a decrease of \$4.1 million from prior year.

## INDIRECT COST

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

The indirect cost rate has continued to decrease since 2006 (6.45%) as a result of the district's reduction of general administrative costs. ARUSD's 2012-13 approved indirect cost rate for most allowable categorical programs is 5.31% and 4.46% for Child Nutrition Services (CNS). However, some categorical programs only allow the district to recover up to 2% in indirect costs.

For 2012-13, the Unrestricted General Fund is projected to recapture \$1.4 million of indirect costs from the restricted programs and \$350 thousand from CNS.

## Unrestricted General Fund

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, as well as contributing to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's revenue limit funding is accomplished by a mix of (1) local property taxes and (2) State apportionments of basic and equalization aid. Generally, the State apportionments amount to the difference between the District's revenue limit and the local property tax revenues. Revenue Limit funding accounts for approximately 74.6% of total unrestricted resources.

The State allows for flexibility in forty-two Tier III categorical programs, only thirteen of which pertain to ARUSD. Funding for these programs will be provided as unrestricted funding from 2008-09 through 2014-15. Total revenues from Tier III Categoricals are projected at \$7.9 million. Approximately \$1.6 million has been budgeted to continue activities originally intended by these programs. The remaining \$6.3 million is retained in Unrestricted General Fund to offset revenue limit deficits.

The District remains one of the few districts in Santa Clara County that still maintain Class Size of 20:1 in Kindergarten through 3<sup>rd</sup> Grades. However, the \$5.9 million state funding of K-3 CSR is woefully short of the costs to maintain class size at 20:1. Parcel tax revenues contribute \$2.0 million to the CSR program. Education Code 52124, as modified by the 2009 Education Trailer Bill, allows for flexibility in the K-3 CSR program by allowing classes of any size to retain K-3 CSR funding with graduated level of penalties. An increase in class size to 24:1 would save the District approximately \$819 thousand each year, net of CSR penalties.

**Contributions to Restricted Programs** represent transfers from Unrestricted General Fund to underfunded programs such as Transportation and Special Education. This category also includes the required set aside for Routine Restricted Maintenance. Total contributions from Unrestricted General Fund are projected at \$12.3 million for 2012-13, approximately the same level of contributions as in 2011-12 (\$12.2 million).

**Fund Balance**

Approximately \$3.1 million of the unrestricted ending balance must be set aside for economic uncertainties and encumbrances and obligations. Unassigned Fund Balance is projected to be \$4.8 million at end of 2012-13.

**UNRESTRICTED GENERAL FUND**

	2011-12 Est. Actuals	2012-13 Budget
<b>BEGINNING FUND BALANCE</b>	<b>\$ 15,926,226</b>	<b>\$ 12,378,729</b>
Revenue Limit	59,802,778	59,078,132
Other Revenues	20,213,406	20,072,526
<b>Total General Fund Revenues</b>	<b>\$ 80,016,184</b>	<b>\$ 79,150,658</b>
<u>Contribution to Restricted Programs:</u>		
Routine Restricted Maintenance	(2,112,125)	(2,088,063)
Transportation (program encroachment)	(1,520,297)	(1,273,688)
Special Ed (program encroachment)	(8,614,792)	(8,901,716)
<b>Total Contributions</b>	<b>\$ (12,247,214)</b>	<b>\$ (12,263,467)</b>
Indirect Costs	1,912,630	1,823,021
<b>TOTAL RESOURCES</b>	<b>\$ 69,681,600</b>	<b>\$ 68,710,212</b>
Salaries and Benefits	(64,122,195)	(65,138,787)
Supplies, Operating & Other Expenditures	(8,593,356)	(7,349,499)
Other Debt Service Payments	(513,546)	(692,275)
<b>TOTAL EXPENDITURES</b>	<b>\$ (73,229,097)</b>	<b>\$ (73,180,561)</b>
<b>Net Change to Fund Balance</b>	<b>\$ (3,547,497)</b>	<b>\$ (4,470,349)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 12,378,729</b>	<b>\$ 7,908,380</b>
Accounting Restriction	20,000	20,000
Committed for Economic Uncertainties	3,316,756	3,107,364
<b>Unassigned Fund Balance</b>	<b>\$ 9,041,973</b>	<b>\$ 4,781,016</b>



**Restricted General Fund**

<b>Restricted General Fund</b>	<b>2011-12 Est. Actuals</b>	<b>2012-13 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,526,822</b>	<b>\$ 286,990</b>
Categorical Revenues	\$ 17,482,196	\$ 12,759,710
Transportation Revenues	1,444,509	1,444,509
Special Ed Revenues	5,828,299	5,466,570
<b>Total Revenues</b>	<b>24,755,004</b>	<b>19,670,789</b>
Contribution from Unrestricted General Fund	12,247,214	12,263,467
RRM Expenditures	(2,452,838)	(2,375,051)
Categorical Expenditures	(19,381,316)	(12,759,710)
Transportation Expenditures	(2,964,805)	(2,718,197)
Special Ed Expenditures	(14,443,091)	(14,368,286)
<b>Total Expenditures</b>	<b>(39,242,050)</b>	<b>(32,221,244)</b>
<b>Surplus/(Deficit)</b>	<b>\$ (2,239,832)</b>	<b>\$ (286,990)</b>
<b>Ending Fund Balance</b>	<b>\$ 286,990</b>	<b>\$ (0)</b>
Legally Restricted	286,990	(0)
<b>Ending Fund Balance, Unassigned</b>	<b>\$ -</b>	<b>\$ -</b>

**ROUTINE RESTRICTED MAINTENANCE (RRM)**

The Routine Restricted Maintenance program concept is a strategy for managing Alum Rock School District facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and to maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

Contribution from Unrestricted General Fund to the RRM Fund is required for school districts participating in the School Facility Program. Senate Bill SBX34 allows districts to reduce the required contribution from 3% to 1% for 2008-09 through 2014-15. Utilizing the flexibility option, the District will be contributing 2% of total budgeted general fund expenditures for fiscal year 2012-13.

For 2012-13, \$2.1 million will be transferred from Unrestricted General Fund to Routine Restricted Maintenance. The RRM fund supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund. Approximately 60% or \$1.4 million of RRM expenditures are for employee salaries and benefits. The Routine Restricted Maintenance Fund does not expect to carry a fund balance at end of 2012-13.

**CATEGORICALS**

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology.

The 2012-13 Budget does not include any prior year categorical carryovers, and federal stimulus funds are expected to be fully expended in 2011-12. For 2012-13, federal revenues are projected at \$5.2 million, state revenues are projected at \$7.4 million, and local grants are projected at \$130 thousand.

**TRANSPORTATION**

The District expects to operate thirty-five routes to transport special education students within the district and also to programs outside district boundaries. Of the 35 bus routes, 13 are county programs outside the district and the remaining 22 bus routes are within the District boundaries. The 2012-13 Budget is based on prior year data: a total of 426 special education students (302 students in District programs and 124 students in County programs) were bused for an average 1710 miles per day in 2011-12.

Due to the unavailability of buses, the District is unable to service all the required routes. Twenty-nine of the thirty-five routes are serviced by District bus drivers, and the other six routes are contracted out to First Student Transportation.

Transportation costs are budgeted to decrease by \$247 thousand from prior year as a result of the elimination of two regular education bus routes at end of 2011-12. For 2012-13, it is projected that Unrestricted General Fund will have to contribute \$1.3 million to offset state funding shortfall. This is approximately 47% of the \$2.7 million total expenditures.

**SPECIAL EDUCATION**

ARUSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal, state, and local and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanctions if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

The District plans to operate 40.5 special day classes (SDC) as follow:

- 19 classes for those with learning disability
- 3 classes for the low functioning
- 5 classes for the emotionally disturbed
- 10 classes for the autistic
- 3.5 classes for pre-school aged students

In addition to the SDCs, the District also provides resource specialist (RSP) services to students in the general education classes.

District Special Ed staff works hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 143 students to programs operated by the County Office of Education (COE) and 1 student to a Non-Public Agency/School (NPA/NPS). The cost for one student in a COE program is approximately \$33 to \$52 thousand per year, and the cost of an NPA/NPS is approximately \$50 to \$80 thousand.

Special education costs continue to rise due to employee step/column increases, and mandated services and external programs cost increase. However, the costs increase in 2012-13 is offset by savings resulting from closure of an expensive vision impaired program and reduction of one adapted physical education teaching position. For fiscal year 2012-13, the District will be operating one more emotionally disturbed (ED) class, previously housed at COE due to over capacity. This will result in an increase of .50 FTE each in certificated and para positions. In addition, the District anticipates a decrease other operating services for speech therapists ranging from \$50-\$60 thousand.

For 2012-13, the cost to operate special education is \$14.4 million and the District will only receive \$5.5 million from revenue limit, federal, state and local sources. The Unrestricted General Fund will have to transfer in \$8.9 million (62% of total expenditures) to cover the funding shortfall.

## Cashflow

Cash flow continues to be impacted by the current economic crisis and other events. Prior to the current cash crisis, the most significant indicator of fiscal solvency has been the General Fund reserve levels. Now that we are in an era of State Budget cuts and cash deferrals, cash has moved into the forefront.

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

As a result of cross fiscal year deferrals, the District will not have access to approximately \$15.3 million in 2012-13 to pay for budgeted expenditures until after fiscal year end. The District monitors cash on a weekly basis and prepares updated cashflow projections monthly in order to manage accounts payables to get through the negative cash months. Other options to manage cash include issuance of short-term one year Tax Revenues Anticipation Notes (TRANS). Issuing TRANS allows for an infusion of needed cash, but also an incurrence of interest expense.

The District issued a \$10 million mid-year TRANS in 2011-12 costing \$33 thousand in issuance fees, and expects to issue a similar TRANS in 2012-13 to address cash shortage. Should the November tax initiative fails, the 2012-13 TRANS size would need to be larger to compensate for even more state apportionment deferrals. The Cashflow in the State Reports section offers



monthly cash projections based on a deferral schedule that assumes passage of the November tax initiative.

### **Multi-Year Projections**

Revenues are projected using guidelines by Santa Clara County Office of Education (SCCOE). The factors applied are based on the Governor's 2012-13 May Revise and School Services of California Dashboard.

At the 2011-12 Second Interim, the District projected a negative ending fund balance in fiscal year 2013-14 based on flat funding (0% COLA) for all years starting 2012-13 and 100% elimination of transportation funding per guidelines from the SCCOE. The 2012-13 Multiyear Budget project revenues increases in Year 2 and Year 3 based on estimated COLAs and funding of transportation at the current level. Application of COLA of 2.5% and 2.7% in 2013-14 and 2014-15 respectively increase total revenue limit revenues by \$4.5 million over the two year period. Restoration of transportation funding increases total revenues by \$4.3 million over the three year period from 2012-13 through 2014-15.

The change in revenue assumption factors from the 2011-12 Second Interim to the 2012-13 Budget reduces the projected deficits, which will result in a positive fund balance in 2013-14. However, the District projects an inadequate level of reserve in 2014-15 unless multiyear revenue projection factors improve and/or operational expenditures decrease as the Board make changes to programs.

Expenditures are based on projected enrollment decline and corresponding staffing level with estimated step and column increases; provisions have not been made for collective bargaining settlements or natural attritions. Estimated step and column increases are included in the projections at 1.0% for certificated and 0.5% for classified employees.

At the time of budget development, the District has started negotiations with CSEA bargaining unit for 2012-13 salary and benefits. The Teamster unit has not yet submitted a proposal for negotiations, but the District has still not settled with AREA (certificated unit) for the 2011-12 contract year.

Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of 2011-12 one-time only expenditures.

#### **YEAR 2: 2013-14**

- COLA is estimated at 2.5% with continuation of the deficit factor of 22.272%
- Net increase to revenue limit base is 2.5% (approximately \$161 per ADA)
- Due to projected decline in enrollment, revenue limit ADA is projected at 11,791.66 based on estimated 2012-13 Period 2 (P-2) attendance ; enrollment for 2013-14 is projected at 11,799 including students in COE special education programs
- Mandated cost reimbursements have not been budgeted
- Classroom staffing has been adjusted down by 17 FTEs to reflect enrollment decline, while maintaining K-3 class size at 20:1
- Contributions from Unrestricted General Fund to Restricted programs will increase by approximately \$552 thousand, primarily due to loss of Prop 98 Mental Health revenues for special education.

**YEAR 3: 2014-15**

- COLA is estimated at 2.7% with continuation of the deficit factor of 22.272%
- Net increase to revenue limit base is 2.7% (approximately \$178 per ADA)
- Continuing the trend of declining enrollment, revenue limit ADA is projected at 11,284.24 based on estimated 2013-14 Period 2 (P-2) attendance; enrollment for 2014-15 is projected at 11,259 including students in COE special educations programs
- Classroom staffing has been adjusted down by 17 FTEs to reflect enrollment decline, while maintaining K-3 class size at 20:1
- Contributions from Unrestricted General Fund to Restricted programs will increase by \$94 thousand

The multi-year projections table below shows that the District is operating with ongoing deficits. The combination of declining enrollment and negative funding by the State do not generate enough revenues to offset expenditures that increase on the natural each year.

The District is projected to have a negative ending fund balance by the end of fiscal year 2014-15. The District is working on a multi-year budget plan that will be based on Board driven priorities. In addition, the contract with the certificated unit for 2011-12 has not settled and negotiations with other bargaining units for 2012-13 are ongoing, and settlements may impact Year 2 and Year 3 budgets.

<b>Combined General Fund Unrestricted/Restricted</b>	<b>2012-13 Budget</b>	<b>Year 2 2013-14 Projected</b>	<b>Year 3 2014-15 Projected</b>
Beginning Fund Balance	\$ 12,665,719	\$ 7,908,380	\$ 3,279,778
Revenues, Unrestricted	\$ 79,150,658	\$ 78,527,038	\$ 76,828,353
Revenues, Restricted	19,670,789	19,000,880	19,074,444
<b>Total Revenues</b>	<b>\$ 98,821,447</b>	<b>\$ 97,527,918</b>	<b>\$ 95,902,797</b>
Unrestricted Expenditures:			
Salaries and Benefits	(65,138,787)	(64,378,568)	(63,696,522)
Supplies and Operating Expenses	(7,349,499)	(7,420,182)	(7,498,593)
Indirect Cost and Transfers	1,823,021	1,857,062	1,866,634
Debt Service	(692,275)	(398,785)	(333,000)
Restricted Expenditures:			
Routine Restricted Maintenance	(2,375,051)	(2,061,394)	(2,051,788)
Categoricals	(12,759,710)	(12,500,402)	(12,500,402)
Transportations	(2,718,197)	(2,732,377)	(2,751,805)
Special Education	(14,368,286)	(14,521,874)	(14,679,733)
<b>Total Expenditures/Other Uses</b>	<b>\$ (103,578,784)</b>	<b>\$ (102,156,520)</b>	<b>\$ (101,645,209)</b>
<b>Surplus/(Deficit)</b>	<b>\$ (4,757,337)</b>	<b>\$ (4,628,602)</b>	<b>\$ (5,742,412)</b>
<b>Ending Fund Balance</b>	<b>\$ 7,908,382</b>	<b>\$ 3,279,778</b>	<b>\$ (2,462,634)</b>
Legally Restricted	(0)	(0)	(0)
Non-Spendable (reserve for unencumbrances)	20,000	20,000	20,000
Committed - Reserve for Economic Uncertainties	3,107,364	3,064,696	3,049,356
Assigned, includes Required 3% Reserve	3,127,364	3,084,696	3,069,356
<b>Ending Fund Balance, Unassigned</b>	<b>\$ 4,781,018</b>	<b>\$ 195,082</b>	<b>\$ (5,531,990)</b>
Fund Balance Level, net of legally restricted and non-spendable	7.6%	3.2%	-2.4%



## 2012-13 Trigger Reductions

While the District's 2012-13 Budget assumes passage of the School and Local Public Safety Protection Act of 2012, the trigger provisions of the May Revision means that the District would lose an additional \$5.3 million (\$441/ADA) annually should the tax initiative fail. Even without the 2012-13 midyear trigger cut, the District has an ongoing budget shortfall that requires budget reductions of \$5.5 million over a three year period. The following are options that the District could utilize to maintain fiscal solvency.

Contingency Plan	2012-13 Proposed Adopted Budget	Year 2 2013-14 Projected	Year 3 2014-15 Projected	Total
2012-13 Mid-Year Trigger (-\$441/ADA ongoing)	(\$5,331,364)	(\$5,200,122)	(\$4,976,350)	(\$15,507,836)
Budget reductions needed due to structural deficits				(\$5,531,990)
Total savings needed over 3-years to maintain 3% required reserve in 2014-15				(\$21,039,826)
<u>Options:</u>				
Reduce school year to 175 days per current law *	\$1,712,220	\$1,712,220	\$1,712,220	\$5,136,660
15 Furlough Days allowed in May Revision (5 in 2012-13 & 10 in 2013-14) *	\$1,712,220	\$3,424,440		\$5,136,660
Increase K-3 Class Size to 24 *	\$819,413	\$819,413	\$819,413	\$2,458,239
School office assistants (11 84 FTEs)	\$652,568	\$652,568	\$652,568	\$1,957,704
Library aides (7.25 FTEs)	\$405,954	\$405,954	\$405,954	\$1,217,862
School consolidation (2 sites)		\$724,106	\$724,106	\$1,448,212
VAPA and Music program		\$985,514	\$985,514	\$1,971,028
Mariachi program	\$161,659	\$161,659	\$161,659	\$484,977
Reduce district office managers (1 FTE) **		\$148,144	\$148,144	\$296,288
Counselors (8 FTEs) *			\$717,010	\$717,010
Reduce discretionary allocations to all departments/sites			\$231,052	\$231,052
<b>Total Realized Savings</b>	<b>\$5,464,034</b>	<b>\$9,034,018</b>	<b>\$6,557,640</b>	<b>\$21,055,692</b>
<b>Net impact to unassigned fund balance</b>				<b>\$15,866</b>

\* option subject to collective bargaining

\*\* option is in addition to management reductions already included in the 2012-13 Budget

# **GENERAL OPERATING FUND**

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**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND  
SUMMARY OF UNRESTRICTED AND RESTRICTED PROGRAMS  
PROPOSED BUDGET  
2012-13**

	UNRESTRICTED	RESTRICTED	TOTAL
<b>BEGINNING BALANCE</b>	12,378,729	286,988	12,665,718
<b>REVENUES</b>			
Revenue Limit Sources	59,078,132	1,984,288	61,062,420
Federal Revenues	120,000	7,576,822	7,696,822
Other State Revenues	15,322,262	9,201,719	24,523,981
Other Local Revenues	4,630,264	907,960	5,538,224
<b>TOTAL REVENUES</b>	<u>79,150,658</u>	<u>19,670,789</u>	<u>98,821,447</u>
<b>EXPENDITURES</b>			
Certificated Salaries	41,200,664	11,146,045	52,346,709
Classified Salaries	8,410,799	5,372,333	13,783,132
Employee Benefits	15,527,325	5,620,239	21,147,564
Books and Supplies	2,038,051	1,618,592	3,656,643
Services, Other Operating	5,133,161	6,991,058	12,124,219
Capital Outlay	147,500	0	147,500
Other Outgo	30,787	0	30,787
Direct Support/Indirect Costs	(1,823,021)	1,472,977	(350,044)
Other Debt Service Payments	692,275	0	692,275
<b>TOTAL EXPENDITURES</b>	<u>71,357,540</u>	<u>32,221,244</u>	<u>103,578,784</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>	7,793,118	(12,550,455)	(4,757,337)
<b>OTHER FINANCING SOURCES</b>			
Interfund Transfers			
Transfers In	0	12,263,467	12,263,467
Transfers Out	0	0	0
Other Sources/Uses	0	0	0
Contributions	(12,263,467)	0	(12,263,467)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>(12,263,467)</u>	<u>12,263,467</u>	<u>0</u>
<b>NET INCREASE (DECREASE)</b>	(4,470,349)	(286,988)	(4,757,337)
<b>NET BALANCE</b>	<u>7,908,381</u>	<u>0</u>	<u>7,908,381</u>
<b>COMPONENTS OF ENDING BALANCE</b>			
Revolving Fund	20,000	0	20,000
Economic Uncertainties	3,107,364	0	3,107,364
Legally Restricted	0	0	0
<b>TOTAL RESERVED</b>	<u>3,127,364</u>	<u>0</u>	<u>3,127,364</u>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<u>4,781,017</u>	<u>0</u>	<u>4,781,017</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE**

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
District Annual NPS	3.60	3.97	3.97	3.97	3.97
COE Special Education	103.17	103.17	109.37	109.37	109.37
ARUESD ADA	12,367.29	12,177.61	11,975.92	11,678.32	11,170.90
<b>ADA Total</b>	<b>12,474.06</b>	<b>12,284.75</b>	<b>12,089.26</b>	<b>11,791.66</b>	<b>11,284.24</b>
Revenue Limit per ADA	6,080.48	6,217.48	6,420.48	6,581.48	6,759.48
<i>Net Effective Revenue Limit</i>	<i>5,027.24</i>	<i>4,936.55</i>	<i>4,990.51</i>	<i>5,115.65</i>	<i>5,254.01</i>
<b>BEGINNING BALANCE</b>	<b>20,836,348</b>	<b>18,453,048</b>	<b>12,665,717</b>	<b>7,908,380</b>	<b>3,279,779</b>
<b>REVENUES</b>					
Revenue Limit Resources	62,851,189	61,759,349	61,062,420	61,131,266	60,088,637
Other Federal Revenue	11,426,937	10,735,992	7,696,822	7,381,663	7,381,663
Lottery Revenues - Unrestricted	1,439,566	1,468,736	1,432,174	1,369,946	1,306,544
Other State Revenue	17,780,049	18,114,017	17,148,828	16,825,167	16,825,167
Class Size Reduction	5,995,323	6,122,907	5,942,979	5,362,497	4,824,855
Other Local Revenue	7,036,506	6,570,187	5,538,224	5,457,379	5,475,931
<b>TOTAL REVENUES</b>	<b>106,529,571</b>	<b>104,771,188</b>	<b>98,821,447</b>	<b>97,527,918</b>	<b>95,902,797</b>
<b>EXPENDITURES</b>					
Certificated Salaries	55,083,409	54,804,087	52,346,709	52,049,135	51,748,586
Classified Salaries	14,355,235	14,327,434	13,783,132	13,850,249	13,917,703
Employee Benefits	21,158,049	20,982,982	21,147,564	20,812,324	20,559,710
Materials and Supplies	4,197,368	5,910,934	3,656,643	3,543,972	3,585,888
Services, Other Operating	13,871,502	13,828,392	12,124,219	11,675,329	11,673,297
Capital Outlay	75,583	475,522	147,500	148,040	148,639
Other Outgo	33,829	30,068	30,787	31,526	32,346
Debt Service Payment	415,636	513,546	692,275	398,785	333,000
Direct Support/Indirect Cost	(277,739)	(314,446)	(350,044)	(352,841)	(353,958)
<b>TOTAL EXPENDITURES</b>	<b>108,912,871</b>	<b>110,558,519</b>	<b>103,578,784</b>	<b>102,156,519</b>	<b>101,645,210</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers To CNS	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(2,383,300)</b>	<b>(5,787,331)</b>	<b>(4,757,337)</b>	<b>(4,628,601)</b>	<b>(5,742,413)</b>
<b>NET BALANCE</b>	<b>18,453,048</b>	<b>12,665,717</b>	<b>7,908,380</b>	<b>3,279,779</b>	<b>(2,462,634)</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
<b>Non-Spendable</b>					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
<b>Restricted</b>					
Routine Repair	627,702	286,988	0	0	0
Other Restricted	1,899,120	0	0	0	0
<b>Committed</b>					
Economic Uncertainties	3,267,386	3,316,756	3,107,364	3,064,696	3,049,356
<b>TOTAL DESIGNATIONS</b>	<b>5,814,208</b>	<b>3,623,744</b>	<b>3,127,364</b>	<b>3,084,696</b>	<b>3,069,356</b>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<b>12,638,840</b>	<b>9,041,973</b>	<b>4,781,017</b>	<b>195,083</b>	<b>(5,531,990)</b>
2012-13 Mid-Year Trigger (\$441/ADA)			(5,331,364)	(5,200,122)	(4,976,350)
<b>NET FUND BALANCE WITH MID YEAR CUT</b>			<b>2,577,016</b>	<b>(1,920,343)</b>	<b>(7,438,983)</b>
<b>RESERVE LEVEL</b>			2.5%	-1.9%	-7.3%

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
F.T.E. SUMMARY**

2012-13 Budget											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>											
1100 Teachers	-	29.200	81.794	-	110.994	520.900	631.894	-	-	-	631.894
1200 Cert Pupil Support	-	0.000	9.900	-	9.900	9.500	19.400	-	-	-	19.400
1300 Cert Supervisors	-	11.500	2.000	-	13.500	31.500	45.000	-	-	-	45.000
1900 Other Certificated	-	1.000	1.000	-	2.000	0.000	2.000	-	-	-	2.000
<b>Total Certificated</b>	<b>0.000</b>	<b>41.700</b>	<b>94.694</b>	<b>0.000</b>	<b>136.394</b>	<b>561.900</b>	<b>698.294</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>698.294</b>
<b>Classified</b>											
2100 Instr Aides	-	0.563	53.250	-	53.813	0.000	53.813	-	-	-	53.813
2200 Classified Support	13.900	13.625	-	25.500	53.025	60.350	113.375	44.155	-	-	157.530
2300 Class Supervisors and Admin	1.300	1.500	0.250	1.700	4.750	11.450	16.200	8.300	-	0.500	25.000
2400 Clerical and Office	1.500	6.000	4.500	-	12.000	73.344	85.344	3.000	-	0.750	89.094
2900 Other Classified	-	1.000	-	-	1.000	16.750	17.750	-	-	-	17.750
<b>Total Classified</b>	<b>16.700</b>	<b>22.688</b>	<b>58.000</b>	<b>27.200</b>	<b>124.588</b>	<b>161.894</b>	<b>286.482</b>	<b>55.455</b>	<b>0.000</b>	<b>1.250</b>	<b>343.187</b>
<b>TOTAL FTE</b>	<b>16.700</b>	<b>64.388</b>	<b>152.694</b>	<b>27.200</b>	<b>260.982</b>	<b>723.794</b>	<b>984.776</b>	<b>55.455</b>	<b>0.000</b>	<b>1.250</b>	<b>1041.481</b>

2011-2012 2nd Interim											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>											
1100 Teachers	-	47.000	82.294	-	129.294	526.300	655.594	-	-	-	655.594
1200 Cert Pupil Support	-	-	9.900	-	9.900	9.000	18.900	-	-	-	18.900
1300 Cert Supervisors	-	11.500	2.000	-	13.500	31.500	45.000	-	-	-	45.000
1900 Other Certificated	-	1.000	1.000	-	2.000	-	2.000	-	-	-	2.000
<b>Total Certificated</b>	<b>0.000</b>	<b>59.500</b>	<b>95.194</b>	<b>0.000</b>	<b>154.694</b>	<b>566.800</b>	<b>721.494</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>721.494</b>
<b>Classified</b>											
2100 Instr Aides	-	0.563	52.725	-	53.288	0.000	53.288	-	-	-	53.288
2200 Classified Support	12.900	16.250	-	25.500	54.650	60.350	115.000	44.155	-	-	159.155
2300 Class Supervisors and Admin	0.800	1.500	-	2.200	4.500	12.700	17.200	8.300	-	0.500	26.000
2400 Clerical and Office	1.500	17.594	4.500	-	23.594	60.750	84.344	3.000	-	0.750	88.094
2900 Other Classified	-	2.625	-	-	2.625	15.125	17.750	-	-	-	17.750
<b>Total Classified</b>	<b>15.200</b>	<b>38.531</b>	<b>57.225</b>	<b>27.700</b>	<b>138.656</b>	<b>148.925</b>	<b>287.581</b>	<b>55.455</b>	<b>0.000</b>	<b>1.250</b>	<b>344.286</b>
<b>TOTAL FTE</b>	<b>15.200</b>	<b>98.031</b>	<b>152.419</b>	<b>27.700</b>	<b>293.350</b>	<b>715.725</b>	<b>1009.075</b>	<b>55.455</b>	<b>0.000</b>	<b>1.250</b>	<b>1065.780</b>



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND  
BUDGET ASSUMPTIONS  
2012-13 BUDGET**

	2010-11	2011-12	2012-13	2013-14	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
FACTOR	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Limit COLA	-0.39%	2.24%	3.24%	2.50%	2.70%
Revenue Limit Deficit	-17.96%	-20.60%	-22.27%	-22.27%	-22.27%
Other Revenue Limit Adjustment	Eliminated	NOTE A	Eliminated	Eliminated	Eliminated
Equalization Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Net Funded Revenue Limit</b>	<b>5.17%</b>	<b>-1.04%</b>	<b>1.09%</b>	<b>2.51%</b>	<b>2.70%</b>
Lottery Income Non - Prop 20 (unrestricted)	\$112.50/ADA	\$117.25/ADA	\$118/ADA	\$118/ADA	\$118/ADA
Prop-20 (Restricted)	\$17.50/ADA	\$23.25/ADA	\$23.75/ADA	\$23.75/ADA	\$23.75/ADA
Special Education State COLA (Deficit)	0.00%	0.00%	0.00%	2.50%	2.70%
State Categorical Programs COLA (Deficit)	0.00%	0.00%	0.00%	0.00%	0.00%
Interest Rate for 10-year Treasuries	3.20%	2.00%	2.30%	2.70%	3.00%
California Consumer Price Index (CPI)	1.80%	2.50%	2.30%	2.40%	2.60%
Indirect Cost Rate	5.44%	5.23%	5.31%	5.31%	5.31%

**Attendance**

<b>Average Daily Attendance (ADA)</b>					
Estimated P-2 ADA (In-District only)	12,227.12	12,025.49	11,678.32	11,170.90	10,653.90
Revenue Limit ADA	12,366.92	12,177.61	11,975.92	11,678.32	11,170.90
District NPS P-A ADA	3.97	3.97	3.97	3.97	3.97
Special Ed - COE ADA	103.17	110.07	109.37	109.37	109.37
Total Revenue Limit ADA	12,474.06	12,291.65	12,089.26	11,791.66	11,284.24
Base Revenue Limit per ADA	6,080.48	6,217.48	6,420.48	6,581.48	6,759.48
Funded Revenue Limit per ADA	5,027.24	4,936.55	4,990.51	5,115.65	5,254.01
Number of Instructional Days up to P-2	136.00	136.00	136.00	136.00	136.00
Estimated daily rate for student attendance revenue	\$ 36.96	\$ 36.30	\$ 36.69	\$ 37.62	\$ 38.63

**Parcel Tax**

Parcel Tax parcels	21,017	21,019	21,019	21,019	21,019
Parcel Tax rate	\$ 160.16	\$ 163.92	\$ 167.36	\$ 167.36	\$ 167.36

**GENERAL FUND  
UNRESTRICTED PROGRAMS**

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**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND 03 - UNRESTRICTED**

	2011-12 Estimated Actuals Budget 4/30/2012	2012-13 Proposed Budget 7/1/2012	Difference
<b>BEGINNING BALANCE</b>	15,926,226	12,378,729	(3,547,497)
<b>REVENUES</b>			
Revenue Limit Sources	59,802,778	59,078,132	(724,646)
Federal Revenues	120,000	120,000	0
Other State Revenues	15,400,571	15,322,262	(78,308)
Other Local Revenues	4,692,835	4,630,264	(62,571)
<b>TOTAL REVENUES</b>	<u>80,016,184</u>	<u>79,150,658</u>	<u>(865,525)</u>
<b>EXPENDITURES</b>			
Certificated Salaries	41,353,353	41,200,664	(152,690)
Classified Salaries	8,109,495	8,410,799	301,303
Employee Benefits	14,659,346	15,527,325	867,979
Books and Supplies	2,177,631	2,038,051	(139,580)
Services, Other Operating	5,932,402	5,133,161	(799,241)
Capital Outlay	453,255	147,500	(305,755)
Other Outgo	30,068	30,787	719
Direct Support/Indirect Costs	(1,912,630)	(1,823,021)	89,609
Other Debt Service Payments	513,546	692,275	178,729
<b>TOTAL EXPENDITURES</b>	<u>71,316,467</u>	<u>71,357,540</u>	<u>41,073</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES</b>	8,699,717	7,793,118	(906,599)
<b>OTHER FINANCING SOURCES/USES</b>			
Interfund Transfers			
Transfers Out	0	0	0
Contributions	(12,247,214)	(12,263,467)	(16,253)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>(12,247,214)</u>	<u>(12,263,467)</u>	<u>(16,253)</u>
<b>NET INCREASE (DECREASE)</b>	(3,547,497)	(4,470,349)	(922,852)
<b>NET BALANCE</b>	<u>12,378,729</u>	<u>7,908,381</u>	<u>(4,470,349)</u>
<b>COMPONENTS OF ENDING BALANCE</b>			
Revolving Fund	20,000	20,000	0
Economic Uncertainties	3,316,756	3,107,364	(209,392)
<b>TOTAL DESIGNATIONS</b>	<u>3,336,756</u>	<u>3,127,364</u>	<u>(209,392)</u>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<u>9,041,973</u>	<u>4,781,017</u>	<u>(4,260,957)</u>



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND - UNRESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE**

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
District Annual NPS	3.60	3.97	3.97	3.97	3.97
COE Special Education	103.17	103.17	109.37	109.37	109.37
ARUESD ADA	12,367.29	12,177.61	11,975.92	11,678.32	11,170.90
<b>ADA Total</b>	<b>12,474.06</b>	<b>12,284.75</b>	<b>12,089.26</b>	<b>11,791.66</b>	<b>11,284.24</b>
Revenue Limit per ADA	6,080.48	6,217.48	6,420.48	6,581.48	6,759.48
<i>Net Effective Revenue Limit</i>	<i>5,027.24</i>	<i>4,936.55</i>	<i>4,990.51</i>	<i>5,115.65</i>	<i>5,254.01</i>
<b>BEGINNING BALANCE</b>	<b>15,765,712</b>	<b>15,926,226</b>	<b>12,378,729</b>	<b>7,908,381</b>	<b>3,279,779</b>
<b>REVENUES</b>					
Revenue Limit Resources	60,835,066	59,802,778	59,078,132	59,097,222	57,999,581
Lottery Revenues	1,439,566	1,468,736	1,432,174	1,369,946	1,306,544
Class Size Reduction	5,995,323	6,122,907	5,942,979	5,362,497	4,824,855
Other State Revenue	8,006,254	7,808,928	7,947,109	7,947,109	7,947,109
Federal Revenue	230,000	120,000	120,000	120,000	120,000
Parcel Tax Revenue	3,332,422	3,410,980	3,482,611	3,482,611	3,482,611
Other Local Revenue	1,432,102	1,281,855	1,147,653	1,147,653	1,147,653
<b>TOTAL REVENUES</b>	<b>81,270,734</b>	<b>80,016,184</b>	<b>79,150,658</b>	<b>78,527,038</b>	<b>76,828,353</b>
<b>EXPENDITURES</b>					
Certificated Salaries	41,512,835	41,353,353	41,200,664	40,791,630	40,378,505
Classified Salaries	8,094,544	8,109,495	8,410,799	8,451,055	8,491,513
Employee Benefits	14,934,939	14,659,346	15,527,325	15,135,883	14,826,504
Books and Supplies	1,565,901	2,177,631	2,038,051	2,038,051	2,038,051
Services, Other Operating	5,895,775	5,932,402	5,133,161	5,202,565	5,279,558
Capital Outlay	48,787	453,255	147,500	148,040	148,639
Other Outgo	33,829	30,068	30,787	31,526	32,346
Direct Support/Indirect Cost	(2,028,244)	(1,912,630)	(1,823,021)	(1,857,062)	(1,866,634)
Other Debt Service Payments	415,636	513,546	692,275	398,785	333,000
<b>TOTAL EXPENDITURES</b>	<b>70,474,001</b>	<b>71,316,467</b>	<b>71,357,540</b>	<b>70,340,473</b>	<b>69,661,482</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Categorical Programs Contribution	(275,610)	0	0	0	0
Routine Repair & Maintenance Contribution	(2,194,471)	(2,112,125)	(2,088,063)	(2,061,394)	(2,051,788)
Transportation Contribution	(804,137)	(1,520,297)	(1,273,688)	(1,287,868)	(1,307,296)
Special Education Contribution	(7,362,001)	(8,614,792)	(8,901,716)	(9,465,905)	(9,550,200)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(10,636,219)</b>	<b>(12,247,214)</b>	<b>(12,263,467)</b>	<b>(12,815,167)</b>	<b>(12,909,284)</b>
<b>INCREASE/(DECREASE)</b>	<b>160,514</b>	<b>(3,547,497)</b>	<b>(4,470,349)</b>	<b>(4,628,601)</b>	<b>(5,742,413)</b>
<b>NET BALANCE</b>	<b>15,926,226</b>	<b>12,378,729</b>	<b>7,908,381</b>	<b>3,279,779</b>	<b>(2,462,634)</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
<b>Non-Spendable</b>					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
<b>Committed</b>					
Economic Uncertainties	3,267,386	3,316,756	3,107,364	3,064,696	3,049,356
<b>TOTAL DESIGNATIONS</b>	<b>3,287,386</b>	<b>3,336,756</b>	<b>3,127,364</b>	<b>3,084,696</b>	<b>3,069,356</b>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<b>12,638,840</b>	<b>9,041,973</b>	<b>4,781,017</b>	<b>195,083</b>	<b>(5,531,990)</b>
2012-13 Mid-Year Trigger (\$441/ADA)			(5,331,364)	(5,200,122)	(4,976,350)
<b>NET FUND BALANCE WITH MID YEAR CUT</b>			<b>2,577,016</b>	<b>(1,920,343)</b>	<b>(7,438,983)</b>

**GENERAL FUND**  
**RESTRICTED PROGRAMS**

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## **Alum Rock Union Elementary School District**

### **K-8 GENERAL FUND SUMMARY RESTRICTED PROGRAMS**

#### **2012-13 BUDGET**

#### **COMMENTS**

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categorical, Special Education, and Transportation sub funds.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND - RESTRICTED  
2012-13 BUDGET**

	2011-12 Estimated Actuals Budget 4/30/2012	2012-13 Proposed Budget 7/1/2012	Difference
<b>BEGINNING BALANCE</b>	2,526,822	286,988	(2,239,834)
<b>REVENUES</b>			
Revenue Limit Sources	1,956,571	1,984,288	27,717
Federal Revenues	10,615,992	7,576,822	(3,039,170)
Other State Revenues	10,305,089	9,201,719	(1,103,370)
Other Local Revenues	1,877,352	907,960	(969,392)
<b>TOTAL REVENUES</b>	<u>24,755,004</u>	<u>19,670,789</u>	<u>(5,084,215)</u>
<b>EXPENDITURES</b>			
Certificated Salaries	13,450,734	11,146,045	(2,304,689)
Classified Salaries	6,217,938	5,372,333	(845,605)
Employee Benefits	6,323,636	5,620,239	(703,397)
Books and Supplies	3,733,303	1,618,592	(2,114,711)
Services, Other Operating	7,895,990	6,991,058	(904,932)
Capital Outlay	22,267	0	(22,267)
Other Outgo	0	0	0
Direct Support/Indirect Costs	1,598,184	1,472,977	(125,207)
<b>TOTAL EXPENDITURES</b>	<u>39,242,052</u>	<u>32,221,244</u>	<u>(7,020,808)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES</b>	<u>(14,487,048)</u>	<u>(12,550,455)</u>	1,936,593
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In from General Fund	12,247,214	12,263,467	16,253
Transfers Out	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>12,247,214</u>	<u>12,263,467</u>	<u>16,253</u>
<b>NET INCREASE (DECREASE)</b>	<u>(2,239,834)</u>	<u>(286,988)</u>	1,952,846
<b>NET BALANCE</b>	<u><u>286,988</u></u>	<u><u>0</u></u>	<u><u>(286,988)</u></u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND - RESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE**

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	5,070,636	2,526,822	286,988	0	0
<b>REVENUES</b>					
Revenue Limit Resources	2,016,123	1,956,571	1,984,288	2,034,044	2,089,056
Federal Revenues	11,196,937	10,615,992	7,576,822	7,261,663	7,261,663
Other State Revenue	9,773,795	10,305,089	9,201,719	8,878,058	8,878,058
Mega Item Transfer	0	0	0	0	0
Flexibility Transfer	0	0	0	0	0
Other Local Revenue	2,271,982	1,877,352	907,960	827,115	845,667
<b>TOTAL REVENUES</b>	<b>25,258,837</b>	<b>24,755,004</b>	<b>19,670,789</b>	<b>19,000,880</b>	<b>19,074,444</b>
<b>EXPENDITURES</b>					
Certificated Salaries	13,570,574	13,450,734	11,146,045	11,257,505	11,370,081
Classified Salaries	6,260,691	6,217,938	5,372,333	5,399,194	5,426,190
Employee Benefits	6,223,110	6,323,636	5,620,239	5,676,441	5,733,206
Materials and Supplies	2,631,467	3,733,303	1,618,592	1,505,921	1,547,837
Services, Other Operating	7,975,727	7,895,990	6,991,058	6,472,764	6,393,739
Capital Outlay	26,796	22,267	0	0	0
Other Outgo	0	0	0	0	0
Debt Service	0	0	0	0	0
Direct Support/Indirect Cost	1,750,505	1,598,184	1,472,977	1,504,221	1,512,676
<b>TOTAL EXPENDITURES</b>	<b>38,438,870</b>	<b>39,242,052</b>	<b>32,221,244</b>	<b>31,816,047</b>	<b>31,983,728</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Categorical Programs Contribution	275,610	0	0	0	0
Routine Repair & Maintenance Contribution	2,194,471	2,112,125	2,088,063	2,061,394	2,051,788
Transportation Contribution	804,137	1,520,297	1,273,688	1,287,868	1,307,296
Special Education Contribution	7,362,001	8,614,792	8,901,716	9,465,905	9,550,200
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>10,636,219</b>	<b>12,247,214</b>	<b>12,263,467</b>	<b>12,815,167</b>	<b>12,909,284</b>
<b>INCREASE/(DECREASE)</b>	<b>(2,543,814)</b>	<b>(2,239,834)</b>	<b>(286,988)</b>	<b>0</b>	<b>(0)</b>
<b>NET BALANCE</b>	<b>2,526,822 *</b>	<b>286,988 *</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
<b>Restricted</b>					
Routine Repair	627,702	286,988	0	0	0
Other Restricted	1,899,120	0	0	0	0
<b>TOTAL DESIGNATIONS</b>	<b>2,526,822</b>	<b>286,988</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
RESTRICTED PROGRAM SUMMARY  
2012-13 BUDGET**

	ROUTINE REPAIR/ MAINTENANCE Fund 05	CATEGORICAL Fund 06	TRANSP Fund 07	SPECIAL EDUCATION Fund 08	TOTAL
<b>BEGINNING BALANCE</b>	286,988	0	0	0	286,988
<b>REVENUES</b>					
Revenue Limit Sources	0	0	0	1,984,288	1,984,288
Federal Revenues	0	5,186,161	0	2,390,661	7,576,822
Other State Revenues	0	7,443,549	1,434,509	323,661	9,201,719
Block Grant Transfer	0	0	0	0	0
Other Local Revenues	0	130,000	10,000	767,960	907,960
<b>TOTAL REVENUES</b>	<u>0</u>	<u>12,759,710</u>	<u>1,444,509</u>	<u>5,466,570</u>	<u>19,670,789</u>
<b>EXPENDITURES</b>					
Certificated Salaries	0	4,116,207	0	7,029,838	11,146,045
Classified Salaries	1,018,186	989,651	1,255,666	2,108,830	5,372,333
Employee Benefits	406,826	1,418,819	668,195	3,126,399	5,620,239
Books and Supplies	281,000	1,135,236	168,770	33,586	1,618,592
Services, Other Operating	549,283	4,607,245	488,750	1,345,780	6,991,058
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	119,756	492,552	136,816	723,853	1,472,977
<b>TOTAL EXPENDITURES</b>	<u>2,375,051</u>	<u>12,759,710</u>	<u>2,718,197</u>	<u>14,368,286</u>	<u>32,221,244</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>	(2,375,051)	0	(1,273,688)	(8,901,716)	(12,550,455)
<b>OTHER FINANCING SOURCES</b>					
Transfers In from General Fund	2,088,063	0	1,273,688	8,901,716	12,263,467
Transfers Out	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>2,088,063</u>	<u>0</u>	<u>1,273,688</u>	<u>8,901,716</u>	<u>12,263,467</u>
<b>NET INCREASE (DECREASE)</b>	(286,988)	0	0	0	(286,988)
<b>NET BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
ROUTINE REPAIR & MAINTENANCE - FUND 05  
PROJECTIONS OF INCOME AND EXPENSE**

In accordance with the provision of the State of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair to ensure that State School Building projects are at all times kept in good repair and working order.

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	583,453	627,702	286,988	0	0
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	2,194,471	2,112,125	2,088,063	2,061,394	2,051,788
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>2,194,471</u>	<u>2,112,125</u>	<u>2,088,063</u>	<u>2,061,394</u>	<u>2,051,788</u>
<b>TOTAL BEGINNING BALANCE &amp; OTHER FINANCING SOURCES/USES</b>	<u><u>2,777,924</u></u>	<u><u>2,739,827</u></u>	<u><u>2,375,051</u></u>	<u><u>2,061,394</u></u>	<u><u>2,051,788</u></u>
<b>EXPENDITURES</b>					
Salaries - Classified	913,859	917,666	1,018,186	1,023,277	1,028,393
Benefits	340,580	353,349	406,826	410,894	415,003
Books and Supplies	217,066	322,763	281,000	289,430	298,402
Services & Other Oper Exp	567,780	724,735	549,283	233,852	206,534
Capital Outlay	0	13,102	0	0	0
Direct Support/Indirect Cost	<u>110,937</u>	<u>121,223</u>	<u>119,756</u>	<u>103,941</u>	<u>103,456</u>
<b>TOTAL EXPENDITURES</b>	<u>2,150,222</u>	<u>2,452,838</u>	<u>2,375,051</u>	<u>2,061,394</u>	<u>2,051,788</u>
<b>ENDING BALANCE</b>	<u><u>627,702</u></u>	<u><u>286,988</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**CATEGORICALS - FUND 06**  
**MULTI-YEAR**  
**PROJECTIONS OF INCOME AND EXPENSE**

	2010-11	2011-12	2012-2013	2013-2014	2014-2015
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	4,487,184	1,899,120	-	-	-
<b>REVENUES</b>					
Federal Revenues	5,942,929	5,868,166	5,186,161	4,926,853	4,926,853
ARRA - Title I	1,043,071	-	-	-	-
State Fiscal Stabilization Funds	722,040	-	-	-	-
Ed Job Fund		2,347,403	-		
Other State Revenues	8,313,278	8,629,181	7,443,549	7,443,549	7,443,549
Contributions from Restricted/Unrestricted	275,610	-	-	-	-
Other Local Revenues	292,279	637,446	130,000	130,000	130,000
	16,589,207	17,482,196	12,759,710	12,500,402	12,500,402
<b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	21,076,391	19,381,316	12,759,710	12,500,402	12,500,402
<b>Other Sources/Transfers</b>					
Contributions from Restricted/Unrestricted	-	-	-	-	-
<b>Total Beg. Balance/Revenues/Other Sources</b>	21,076,391	19,381,316	12,759,710	12,500,402	12,500,402
<b>EXPENDITURES</b>					
Certificated Salaries	6,196,883	6,366,206	4,116,207	4,157,369	4,198,943
Classified Salaries	1,876,529	1,744,257	989,651	994,599	999,572
Benefits	2,273,506	2,300,049	1,418,819	1,433,007	1,447,337
Books and Supplies	2,027,684	3,174,085	1,135,236	1,008,267	1,034,927
Services & Other Oper Exp	5,961,950	5,153,676	4,607,245	4,376,883	4,289,346
Relocatable Purchase/Equipment	26,796	9,165	-	-	-
Direct Support/Indirect Cost	813,923	633,878	492,552	530,277	530,277
Transfers to Other Funds					
<b>TOTAL EXPENDITURES</b>	19,177,271	19,381,316	12,759,710	12,500,402	12,500,402
<b>ENDING BALANCE</b>	1,899,120	-	-	-	-
<b>COMPONENTS OF ENDING BALANCE</b>					
SFSF - Designated for 2011-12	652,740				
English Language Acquisition Program	88,861				
Lottery	198,925				
Economic Impact Aid	229,211				
Quality Education Investment Act	182,709				
Medi-Cal Billing	317,568				
Local Donations	229,106				
<b>TOTAL DESIGNATIONS</b>	1,899,120	-	-	-	-
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	-	-	-	-	-



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
TRANSPORTATION - FUND 07  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	0	0	0	0	0
<b>REVENUES</b>					
Home to School Transportation - Regular	866,377	881,379	881,379	881,379	881,379
Home to School Transportation - Special Ed.	543,734	553,130	553,130	553,130	553,130
Other Local Revenues	24,987	10,000	10,000	10,000	10,000
Home to School Transportation - Block Grant	0	0	0	0	0
Special Education Transportation - Block Grant	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>1,435,098</u>	<u>1,444,509</u>	<u>1,444,509</u>	<u>1,444,509</u>	<u>1,444,509</u>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	293,899	1,154,843	946,553	939,313	952,330
Transfers In - Fm General Fund Spec Ed	510,238	365,454	327,135	348,555	354,966
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>804,137</u>	<u>1,520,297</u>	<u>1,273,688</u>	<u>1,287,868</u>	<u>1,307,296</u>
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	<u><u>2,239,235</u></u>	<u><u>2,964,806</u></u>	<u><u>2,718,197</u></u>	<u><u>2,732,377</u></u>	<u><u>2,751,805</u></u>
<b>EXPENDITURES</b>					
Salaries - Classified	1,292,072	1,342,201	1,255,666	1,261,944	1,268,254
Benefits	644,064	686,636	668,195	674,877	681,626
Books and Supplies	137,785	178,940	168,770	173,833	179,222
Services & Other Oper Exp	49,784	609,676	488,750	483,950	483,950
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Cost	115,530	147,352	136,816	137,773	138,753
<b>TOTAL EXPENDITURES</b>	<u><u>2,239,235</u></u>	<u><u>2,964,806</u></u>	<u><u>2,718,197</u></u>	<u><u>2,732,377</u></u>	<u><u>2,751,805</u></u>
<b>ENDING BALANCE</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
SPECIAL EDUCATION - FUND 08  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	0	0	0	0	0
<b>REVENUES</b>					
Revenue Limit Sources	2,016,123	1,956,571	1,984,288	2,034,044	2,089,056
Federal Revenues	2,393,739	2,369,064	2,334,810	2,334,810	2,334,810
Mental Health IDEA	-	31,359	55,851	-	-
ARRA Resource 3313 Local Assistance	929,804	-	-	-	-
ARRA Resource 3319 Federal Preschool	85,324	-	-	-	-
ARRA Resource 3324 Preschool Local Entitlement	80,030	-	-	-	-
Other State Revenues	50,406	42,833	0	0	0
Mental Health Prop 98	-	198,566	323,661	-	-
Other Local Revenues	1,954,716	1,229,906	767,960	687,115	705,667
<b>TOTAL REVENUES</b>	<u>7,510,142</u>	<u>5,828,299</u>	<u>5,466,570</u>	<u>5,055,969</u>	<u>5,129,533</u>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	7,362,001	8,614,792	8,901,716	9,465,905	9,550,200
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>7,775,292</u>	<u>8,614,792</u>	<u>8,901,716</u>	<u>9,465,905</u>	<u>9,550,200</u>
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	<u>14,872,143</u>	<u>14,443,091</u>	<u>14,368,286</u>	<u>14,521,874</u>	<u>14,679,733</u>
<b>EXPENDITURES</b>					
Certificated Salaries	7,373,691	7,084,528	7,029,838	7,100,136	7,171,138
Classified Salaries	2,178,231	2,213,814	2,108,830	2,119,374	2,129,971
Benefits	2,964,960	2,983,602	3,126,399	3,157,663	3,189,240
Books and Supplies	248,932	57,513	33,586	34,391	35,286
Services & Other Oper Exp	1,396,213	1,407,903	1,345,780	1,378,079	1,413,909
Capital Outlay	0	0	0	0	0
Direct Support/Indirect Cost	710,116	695,731	723,853	732,230	740,190
<b>TOTAL EXPENDITURES</b>	<u>14,872,143</u>	<u>14,443,091</u>	<u>14,368,286</u>	<u>14,521,874</u>	<u>14,679,733</u>
<b>ENDING BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## **SPECIAL PURPOSE FUND**

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## **FUND ACCOUNTING**

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.
2. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

**Capital Project Funds** are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.
2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.
3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

**Building Fund** exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-withoption-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

**Self-Insurance Fund** exists to separate moneys received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

**Debt Service Funds** are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.
2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.



## **SPECIAL REVENUE FUNDS**

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**Cafeteria Fund**  
**Deferred Maintenance Fund**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
CAFETERIA - FUND 13  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources are provided by the State and Federal assistance and monies collected from lunch programs. The funds may only be expended for Cafeteria related purposes.

	2010-11	2011-12	2012-13	2013-14	2014-15
	Budget	Esimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	<b>2,610,435</b>	<b>2,826,136</b>	<b>3,103,384</b>	<b>2,503,828</b>	<b>1,874,500</b>
<b>REVENUES</b>					
Federal Revenue	6,156,175	6,491,261	6,432,663	6,464,826	6,497,150
State Revenue	508,137	536,394	536,394	500,000	500,000
Interest	5,804	7,997	8,000	8,000	8,000
Local Revenue	247,016	159,999	166,000	166,000	166,000
<b>TOTAL REVENUES</b>	<b>6,917,132</b>	<b>7,195,651</b>	<b>7,143,057</b>	<b>7,138,826</b>	<b>7,171,150</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0	0
Trnsfr In - From General Fund	0	0	0	0	0
Other Auth Interfund Trans In	0	0	0	0	0
<b>TOTAL FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	<b>9,527,567</b>	<b>10,021,787</b>	<b>10,246,441</b>	<b>9,642,654</b>	<b>9,045,650</b>
<b>EXPENDITURES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	2,018,049	2,062,540	2,251,665	2,262,923	2,274,238
Benefits	1,017,831	1,009,809	1,148,554	1,160,040	1,171,640
Books and Supplies	3,125,894	3,376,013	3,784,000	3,784,000	3,784,000
Services & Other Oper Exp	93,584	102,595	108,350	108,350	108,350
Capital Outlay	168,335	53,000	100,000	100,000	100,000
Direct Support/Indirect Cost	277,738	314,446	350,044	352,841	353,958
<b>TOTAL EXPENDITURES</b>	<b>6,701,431</b>	<b>6,918,403</b>	<b>7,742,613</b>	<b>7,768,154</b>	<b>7,792,186</b>
<b>ENDING BALANCE</b>	<b>2,826,136</b>	<b>3,103,384</b>	<b>2,503,828</b>	<b>1,874,500</b>	<b>1,253,464</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
Revolving Cash	1,000	1,000	1,000	1,000	1,000
Stores Inventory	303,588	303,588	303,588	303,588	303,588
Designated for Equipment Replacement	168,335	53,000	100,000	100,000	100,000
Restricted	2,353,213	2,745,796	2,099,240	1,469,912	848,876
<b>TOTAL DESIGNATIONS</b>	<b>2,826,136</b>	<b>3,103,384</b>	<b>2,503,828</b>	<b>1,874,500</b>	<b>1,253,464</b>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
DEFERRED MAINTENANCE -14  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Fund, designated as Fund 14, is established for a program authorized by the State whereby a five year plan for the maintenance of buildings is approved.

For 2008-09 thru 2014-15 is made flexible by EC42605, therefore funding related to this budget item is unrestricted for this five-year period and may be used for any educational service.

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	464,862	933,049	580,418	0	0
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	467,226	465,599	-	-	-
Transfers In - Fm General Fund	-	-	-	-	-
Local Revenues	5,460	2,164	-	-	-
<b>TOTAL REVENUES</b>	472,686	467,763	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm Routine Repair	-	-	-	-	-
Transfers In - Fm Measure G -	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	937,547	1,400,812	580,418	-	-
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	4,498	820,395	580,418	-	-
<b>TOTAL EXPENDITURES</b>	4,498	820,395	580,418	-	-
<b>ENDING BALANCE</b>	933,049	580,418	-	-	-

# **CAPITAL PROJECT FUNDS**

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**GO Bond-Measure G Fund  
Capital Facilities Fund  
County School Facility Fund  
Special Reserve Fund**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND - FUND - 21  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	33,654,235	7,477,933	3,459,175	2,825,497	2,846,040
<b>REVENUES</b>					
Proceeds from the Sale of Bonds	-	-	-	-	-
Other Local Revenue	63,638				
Interest	85,434	115,000	25,378	20,543	20,543
<b>TOTAL REVENUES</b>	149,072	115,000	25,378	20,543	20,543
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE &amp; REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	<u>33,803,307</u>	<u>7,592,933</u>	<u>3,484,553</u>	<u>2,846,040</u>	<u>2,866,583</u>
<b>EXPENDITURES</b>					
Classified Salaries	259,838	14,805	-		
Benefits	83,337	1,162	-		
Books and Supplies	7,946	-	-		
Services & Other Oper Exp	401,878	95,544	-		
Capital Outlay	25,572,375	4,022,247	659,056		
Other Outgo	-				
Direct Support/Indirect Cost					
<b>TOTAL EXPENDITURES</b>	<u>26,325,374</u>	<u>4,133,758</u>	<u>659,056</u>	<u>-</u>	<u>-</u>
<b>ENDING BALANCE*</b>	<u>7,477,933</u>	<u>3,459,175</u>	<u>2,825,497</u>	<u>2,846,040</u>	<u>2,866,583</u>
		<u>*QSCB Ending Balance</u>	<u>2,800,119</u>		
		<u>Fund 21 Ending Balance</u>	<u>659,056</u>		

\*Note: Ending balance reserved to pay debt for the Qualified School Construction Bond (QSCB). The QSCB funds were approved for the use of new building at San Antonio Elementary School. QCSB funds is a U.S. debt instrument created by Section 1521 American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QCSBs allow schools to borrow at a nominal zero percent for the rehabilitation, repair, and equipping of schools. QSCB lender receives a Federal Tax credit in lieu of receiving an interest payment.



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
CAPITAL FACILITIES FUND - 25  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges \$1.43 per square foot for residential and \$0.22 per square foot for commercial/industrial construction.

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	402,507	468,049	45,659	0	0
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	229,957	84,000	54,000	54,000	54,000
<b>TOTAL REVENUES</b>	229,957	84,000	54,000	54,000	54,000
<b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	632,464	552,049	99,659	54,000	54,000
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	69,376	-	-	-	-
Capital Outlay	95,039	506,390	99,659	54,000	54,000
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	164,415	506,390	99,659	54,000	54,000
<b>ENDING BALANCE</b>	468,049	45,659	0	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
COUNTY SCHOOL FACILITY FUND - 35  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

	2010-11	2011-12	2012-13	2013-14	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	1,095,798	467,444	0	0	0
<b>REVENUES</b>					
Other State Revenues	-	7,217,949	-	-	-
Interest	7,160	-	-	-	-
Other Local Revenues	50,894	3,500	-	-	-
<b>TOTAL REVENUES</b>	58,054	7,221,449	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	1,153,852	7,688,893	0	0	0
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	477,233	73,281	-	-	-
Capital Outlay	209,175	469,843	-	-	-
Other Outgo	-	7,145,769	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	686,408	7,688,893	-	-	-
<b>ENDING NET FUND BALANCE</b>	467,444	0	0	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
SPECIAL RESERVE FUND - 40  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	486,627	523,215	0	0	0
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	254,059	1,807,000	-	-	-
<b>TOTAL REVENUES</b>	254,059	1,807,000	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	-	-	-	-	-
<b>TOTAL OTHER FIANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	740,686	2,330,215	0	0	0
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	2,340	2,667	-	-	-
Capital Outlay	215,131	2,327,548	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	217,471	2,330,215	-	-	-
<b>ENDING BALANCE</b>	523,215	0	0	0	0

## **SELF-INSURANCE FUND**

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**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
SELF INSURANCE FUND  
COMBINED FUNDS 67 & 68  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. ( Education Code Section 17566 ).

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	120,354	2,635,235	2,619,765	2,619,765	2,602,740
Beginning Balance Adjustment		(15,470)			
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	16,672,907	16,860,668	16,313,634	16,313,634	16,313,634
<b>TOTAL REVENUES</b>	16,672,907	16,860,668	16,313,634	16,313,634	16,313,634
<b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	16,793,261	19,480,433	18,933,399	18,933,399	18,916,374
<b>EXPENDITURES</b>					
Classified Salaries	114,651	116,021	116,017	116,597	117,180
Benefits	44,947	46,181	45,076	45,526	45,982
Books and Supplies	7,042	5,000	9,200	9,350	9,350
Services & Other Oper Exp	13,991,388	16,693,467	16,143,341	16,159,186	16,175,188
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	14,158,027	16,860,668	16,313,634	16,330,659	16,347,700
<b>ENDING FUND BALANCE</b>	2,635,235	2,619,765	2,619,765	2,602,740	2,568,674



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
HEALTH & WELFARE BENEFITS FUND - 67  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. ( Education Code Section 17566 ).

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	120,354	1,773,999	1,758,529	1,758,529	1,758,529
Beginning Balance Adjustment		(15,470)			
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	14,300,848	15,228,409	14,558,903	14,558,903	14,558,903
<b>TOTAL REVENUES</b>	14,300,848	15,228,409	14,558,903	14,558,903	14,558,903
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In					
<b>TOTAL OTHER FINANCING SOURCES/USES</b>					
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	14,421,202	16,986,938	16,317,432	16,317,432	16,317,432
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	12,647,203	15,228,409	14,558,903	14,558,903	14,558,903
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	12,647,203	15,228,409	14,558,903	14,558,903	14,558,903
<b>ENDING FUND BALANCE</b>	1,773,999	1,758,529	1,758,529	1,758,529	1,758,529

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
WORKERS' COMPENSATION FUND - 68  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. ( Education Code Section 17566 ).

	2010-11	2011-12	2012-13	2013-14	2014-15
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	-	861,236	861,236	861,236	844,211
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	2,372,060	1,632,259	1,754,731	1,754,731	1,754,731
<b>TOTAL REVENUES</b>	2,372,060	1,632,259	1,754,731	1,754,731	1,754,731
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	2,372,060	2,493,495	2,615,967	2,615,967	2,598,942
<b>EXPENDITURES</b>					
Classified Salaries	114,651	116,021	116,017	116,597	117,180
Benefits	44,947	46,181	45,076	45,526	45,982
Books and Supplies	7,042	5,000	9,200	9,350	9,350
Services & Other Oper Exp	1,344,185	1,465,058	1,584,438	1,600,283	1,616,285
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	1,510,824	1,632,259	1,754,731	1,771,756	1,788,797
<b>ENDING FUND BALANCE</b>	861,236	861,236	861,236	844,211	810,145

# APPENDICES

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## Glossary of Common School Finance Terms

**ADA** Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

**AB 1200** Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

**Accrual Basis Accounting** An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Ad valorem Taxes** Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

**Apportionment** State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

**Appropriation Bill** A bill before the Legislature authorizing the expenditure of public money and

stipulating the amount, manner and purpose for the expenditure items.

**Appropriation For Contingencies** That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

**Assessed Valuation (also, Assessed Value)** The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

**Attendance Reports** Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Revenue Limit** See Revenue Limit.

**Basic Aid** The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

**Benefit Assessment Districts** See Maintenance Assessment Districts.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

**Categorical Aid** Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.



**CBEDS** California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

**CBEST** The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

**Certificated Personnel** School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

**Chapter 1** Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

**Chapter 2** Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

**Classified Personnel** School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class Size Penalties** The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

**Concurrently Enrolled Pupils** who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)** A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

**Cost-of-Living Adjustment (COLA)** An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

**Credentialed Teacher** One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic

**Education Skills Test (CBEST).**

**Criteria and Standards** Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

**Declining Enrollment Adjustment** A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

**Deficit Factor** When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

**Economic Impact Aid (EIA)** State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

**Encroachment** The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**Equalization Aid** The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

**ERAF** Education Revenue Augmentation Fund – the fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

**Factfinding** The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

**Forest Reserve Funds** 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

**Full-Time Equivalent (FTE)** A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

**Gann Spending Limit** A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed

in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**General Obligation Bonds** Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

**Gifted and Talented Education (GATE)** A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

**High Revenue Districts** Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

**Implicit Price Deflator** See Cost-of-Living Adjustment.

**Indirect Expense and Overhead** Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

**Individualized Education Program (IEP)** A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

**Least Restrictive Environment** Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

**Leveling Down** Lowering the revenue level of high revenue districts to promote revenue equity



among school districts.

**Leveling Up** Raising the revenue level of low revenue districts to promote revenue equity among school districts.

**Mandated Costs** School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

**Maintenance Assessment Districts** A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

**Maintenance Factor** See Proposition 98.

**Miscellaneous Funds** Local revenues received from mineral royalties, bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

**Necessary Small School** An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

**Parcel Tax** A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

**PERB** Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

**Permissive Override Tax** Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PERS** Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

**PL81-874** A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

**PL94-142** Federal law that mandates a "free and appropriate" education for all disabled children.

**Prior Year's Taxes** Tax revenues that had been delinquent in a prior year and that are received

in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

**Proposition 13** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

**Proposition 98** An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

**Reduction-in-Force (RIF)** The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Reserves Funds** set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue Limit** The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.



The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

**Revolving Cash Funds** A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

**ROC/P** Regional Occupational Center or Program – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**SB 90** Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

**SB 813** Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Scope of Bargaining** The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

**Secured Roll** That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision** In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Slippage** Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

**Squeeze Formula** The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue

districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

**State Allocation Board (SAB)** The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**STRS** The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

**Subventions** The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

**Sunset** The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

**Supplemental Roll** An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

**Test 1/Test 2/Test 3** See Proposition 98.

**Unduplicated Count** The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unencumbered Balance** That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Roll** That portion of assessed property that is movable, such as boats, planes, etc.

**Waivers** Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)



## Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

### A

Acronym	Description
AB	Assembly Bill
ACE	<u>American Council on Education (Outside Source)</u>
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	<u>Association of California School Administrators (Outside Source)</u>
ACT	<u>American College Testing (Outside Source)</u>
ADA	<u>Americans with Disabilities Act (Outside Source)</u>
ADA	average daily attendance
ADAD	<u>Assessment Development and Administration Division</u>
AID	<u>Audits and Investigations Division</u>
AIDS	acquired immune deficiency syndrome
AIECE	<u>American Indian Early Childhood Education</u>
AMAOs	Annual Measurable Achievement Objectives
AMARD	<u>Analysis, Measurement, and Accountability Reporting Division</u>
AP	<u>Advanced Placement</u>
API	<u>Academic Performance Index</u>
APR	<u>Accountability Progress Reporting</u>
ASAM	<u>Alternative Schools Accountability Model</u>
ASD	<u>After School Division</u>
ASES	<u>After School Education and Safety Program</u>
ASRA	<u>Administrative Support and Regulations Adoption</u>
AVID	<u>Advancement Via Individual Determination</u>
AYP	<u>Adequate Yearly Progress</u>

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### B

Acronym	Description
BPPVE	<u>Bureau for Private Postsecondary and Vocational Education (Outside Source)</u>
BTSA	<u>Beginning Teacher Support and Assessment (Outside Source)</u>
BTTP	<u>Bilingual Teacher Training Program</u>

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### C

Acronym	Description
C.A.S.H.	<u>Coalition for Adequate School Housing (Outside Source)</u>
CAASFEP	<u>California Association of Administrators of State and Federal Education Programs (Outside Source)</u>
CABE	<u>California Association of Bilingual Education (Outside Source)</u>
CACE	<u>California Association for Compensatory Education (Outside Source)</u>
CACFP	<u>Child and Adult Care Food Program</u>
CADS	<u>Consolidated Application Data System</u>
CAHSEE	<u>California High School Exit Examination</u>
Cal-SAFE	<u>California School Age Families Education</u>
CALPADS	<u>California Longitudinal Pupil Achievement Data System</u>
CalSTRS	<u>California State Teachers' Retirement System (Outside Source)</u>
CALTIDES	<u>California Longitudinal Teacher Integrated Data Education System</u>
CalWORKS	<u>California Work Opportunity and Responsibility to Kids</u>
CaMSP	<u>California Mathematics and Science Partnership</u>

CAPA	<u>California Alternate Performance Assessment</u>
CASBO	<u>California Association of School Business Officials (Outside Source)</u>
CASEMIS	<u>California Special Education Management Information System</u>
CAT/6	<u>California Achievement Tests, Sixth Edition</u>
CBE	<u>competency-based education</u>
CBEDS	<u>California Basic Educational Data System</u>
CBEST	<u>California Basic Educational Skills Test (Outside Source)</u>
CBET	<u>community-based English tutoring</u>
CBR	<u>California Business Roundtable (Outside Source)</u>
CCAE	<u>California Council for Adult Education</u>
CCC	<u>California Community Colleges (Outside Source)</u>
CCDA	<u>California Career Development Association</u>
CCDAA	<u>California Child Development Administrators Association</u>
CCDBG	<u>Child Care and Development Block Grant</u>
CCDF	<u>Child Care and Development Fund</u>
CCEI	<u>California Counsel of Electronics Instructors</u>
CCFRF	<u>Child Care Facilities Revolving Fund</u>
CCIS	<u>California Consortium for Independent Study</u>
CCLDHN	<u>California Conference of Local Health Department Nutritionists (Outside Source)</u>
CCR	<u>coordinated compliance review</u>
CCR	<u>California Code of Regulations</u>
CCSESA	<u>California County Superintendents Educational Services Association (Outside Source)</u>
CCSS	<u>Common Core State Standards</u>
CCSSO	<u>Council of Chief State School Officers (Outside Source)</u>
CCTD	<u>Career and College Transition Division</u>
CD	<u>Communications Division</u>
CDC	<u>Centers for Disease Control and Prevention (Outside Source)</u>
CDD	<u>Child Development Division</u>
CDE	<u>California Department of Education</u>
CDFS	<u>Child Development Fiscal Services</u>
CDHS	<u>California Department of Health Services (Outside Source)</u>
CDPAC	<u>Child Development Policy Advisory Committee</u>
CDS	<u>Community Day Schools</u>
CDS	<u>county/district/school code</u>
CDSMC	<u>Curriculum Development and Supplemental Materials Commission</u>
CDTC	<u>California Drafting Technology Consortium</u>
CEEB	<u>College Entrance Examination Board (Outside Source)</u>
CELDT	<u>California English Language Development Test</u>
CFR	<u>Code of Federal Regulations</u>
CFT	<u>California Federation of Teachers (Outside Source)</u>
CHADD	<u>Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source)</u>
CHDP	<u>Children's Health and Disability Prevention</u>
Children Now	<u>Children Now (Outside Source)</u>
CHKRC	<u>California Healthy Kids Resource Center (Outside Source)</u>
CHKS	<u>California Healthy Kids Survey</u>
CHSA	<u>California Head Start Association</u>
CHSPE	<u>California High School Proficiency Examination</u>
CHSSCO	<u>California Head Start-State Collaboration Office</u>
CIF	<u>California Interscholastic Federation (Outside Source)</u>
CITEA	<u>California Industrial and Technology Education Association</u>
CLAD	<u>Crosscultural, Language, and Academic Development (Outside Source)</u>
CLHS	<u>California League of High Schools (Outside Source)</u>
CLLS	<u>California Library Literacy Services (Outside Source)</u>
CLMS	<u>California League of Middle Schools</u>
CLRN	<u>California Learning Resource Network</u>



CMAS	<a href="#">California Multiple Award Schedule</a>
CMD	<a href="#">Clearinghouse for Multilingual Documents</a>
CMR	<a href="#">contract monitoring review</a>
CNAC	<a href="#">Child Nutrition Advisory Council</a>
COABE	<a href="#">Commission on Adult Basic Education (Outside Source)</a>
COCCC	<a href="#">Chancellor's Office of the California Community Colleges</a>
COE	<a href="#">county office of education</a>
COICC	<a href="#">California Occupational Information Coordinating Committee</a>
CPA	<a href="#">California Partnership Academies</a>
CPCM	<a href="#">Categorical Programs Complaints Management</a>
CPDI	<a href="#">California Professional Development Institutes (Governor's Institutes)</a>
CPEC	<a href="#">California Postsecondary Education Commission (Outside Source)</a>
CPPP	<a href="#">College Preparation Partnership Program</a>
CPS	<a href="#">Child Protection Services</a>
CRE	<a href="#">Coordinated Review Effort</a>
CRESST	<a href="#">Center for Research on Evaluation, Standards, and Student Testing</a>
CRL	<a href="#">California Reading List</a>
CRLP	<a href="#">California Reading and Literacy Project</a>
CRP	<a href="#">Content Review Panel</a>
CSAM	<a href="#">California School Accounting Manual</a>
CSB	<a href="#">California School for the Blind</a>
CSBA	<a href="#">California School Boards Association (Outside Source)</a>
CSD	<a href="#">California School for the Deaf</a>
CSD	<a href="#">Charter Schools Division</a>
CSEA	<a href="#">California School Employees Association (Outside Source)</a>
CSEA	<a href="#">California State Employees Association (Outside Source)</a>
CSECC	<a href="#">California State Employees Charitable Campaign (Outside Source)</a>
CSEY	<a href="#">Classified School Employee of the Year</a>
CSFP	<a href="#">Commodity Supplemental Food Program</a>
CSFSA	<a href="#">California Schools Food Service Association</a>
CSIS	<a href="#">California School Information Services</a>
CSLA	<a href="#">California School Library Association</a>
CSMP	<a href="#">California Subject Matter Projects</a>
CSMT	<a href="#">Clearinghouse for Specialized Media and Translations</a>
CSNO	<a href="#">California School Nurses Organization (Outside Source)</a>
CSPD	<a href="#">Comprehensive System of Personnel Development</a>
CSR	<a href="#">Comprehensive School Reform</a>
CSRP	<a href="#">California School Recognition Program</a>
CSS	<a href="#">Comprehensive Student Support</a>
CSSA	<a href="#">California Safe Schools Assessment</a>
CSSAED	<a href="#">Coordinated Student Support and Adult Education Division</a>
CST	<a href="#">California Standards Tests</a>
CSU	<a href="#">California State University (Outside Source)</a>
CTA	<a href="#">California Teachers Association (Outside Source)</a>
CTAP	<a href="#">California Technology Assistance Project</a>
CTC	<a href="#">California Transportation Commission (Outside Source)</a>
CTC	<a href="#">Commission on Teacher Credentialing (Outside Source)</a>
CTE	<a href="#">career technical education</a>
CTEI	<a href="#">Comprehensive Teacher Education Institute</a>
CYA	<a href="#">California Youth Authority (Outside Source)</a>

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## D

Acronym	Description
DAC	<a href="#">District Advisory Committee</a>



DAIT	District Assistance and Intervention Team
DEAM	Department of Education Administrative Manual
DGS	Department of General Services (Outside Source)
DOF	Department of Finance (Outside Source)
DOL	U.S. Department of Labor (Outside Source)
DPA	Department of Personnel Administration (Outside Source)
DSIB	District, School, and Innovation Support Branch
DSS	Department of Social Services (Outside Source)

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## E

Acronym	Description
EAP	Early Assessment Program
EC	Education Code (Outside Source)
ED	U.S. Department of Education (Outside Source)
EDGAR	Education Department General Administrative Regulations (Outside Source)
EDMD	Educational Data Management Division
EETT	Enhancing Education Through Technology
EIA	Economic Impact Aid
EL	English learner
ELA	English-language arts
ELAP	English Language Acquisition Program
ELD	English-language development
ELSD	English Learner Support Division
ESEA	Elementary and Secondary Education Act of 1965 (Outside Source)
ETS	Educational Testing Service (Outside Source)

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## F

Acronym	Description
FAQ	frequently asked question
FASD	Fiscal and Administrative Services Division
FERPA	Family Educational Rights and Privacy Act (Outside Source)
FFA	Future Farmers of America (Outside Source)
FPD	Fiscal Policy Division
FTE	full-time equivalent
FY	fiscal year
FYS	Foster Youth Services

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## G

Acronym	Description
GAD	Government Affairs Division
GATE	Gifted and Talented Education
GED	General Educational Development Test
GPA	grade point average
GSE	Golden State Examination
GSSMD	Golden State Seal Merit Diploma

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## H

Acronym	Description
HCE	Health Careers Education
HECT	Home Economics Careers and Technology
HIV	human immunodeficiency virus
HOUSSE	High Objective Uniform State Standard of Evaluation (Outside Source)

HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

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## I

Acronym	Description
IAD	Improvement and Accountability Division
IASA	Improving America's Schools Act of 1994 (Outside Source)
IDEA	Individuals with Disabilities Education Act (Outside Source)
IEP	individualized education program
II/USP	Immediate Intervention/Underperforming Schools Program
ILSB	Instruction and Learning Support Branch
IS	independent study

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## J

Acronym	Description
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## K

Acronym	Description
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## L

Acronym	Description
LAC	Legal, Audits, and Compliance Branch
LC	Language Census
LD	Legal Division
LEA	local educational agency
LEP	limited English-proficient
LPCs	Local Child Care and Development Planning Councils
LRDC	Learning Resources Display Centers

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## M

Acronym	Description
MOU	Memorandum of Understanding
MTYRE	multitrack year-round education

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## N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	National Assessment of Educational Progress
NASBE	National Association of State Boards of Education (Outside Source)
NASSP	National Association of Secondary School Principals (Outside Source)
NASTA	National Association of State Textbook Administrators
NASW	National Association of School Social Workers (Outside Source)
NBCT	National Board Certified Teacher
NBPTS	National Board for Professional Teaching Standards
NCBE	National Clearinghouse for Bilingual Education
NCDA	National Career Development Association
NCEE	National Center on Education and the Economy (Outside Source)
NCES	National Center for Education Statistics (Outside Source)
NCHSTE	National Consortium on Health Science and Technology Education
NCLB	No Child Left Behind Act of 2001
NCSL	National Conference of State Legislatures

NCTE	National Council of Teachers of English
NCTM	National Council of Teachers of Mathematics
NEA	National Education Association (Outside Source)
NET	Nutrition Education and Training
NPR	national percentile rank
NSBA	National School Boards Association (Outside Source)
NSD	Nutrition Services Division

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## O

Acronym	Description
OCR	Office for Civil Rights (Outside Source)
OEO	Office of Equal Opportunity
OSE	Office of the Secretary of Education (Outside Source)
OSHA	Occupational Safety and Health Administration (Outside Source)

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## P

Acronym	Description
PAR	Peer Assistance and Review program for teachers
PASR	Principal Apportionment System Rewrite
PBDMI	Performance Based Data Management Initiative
PCA	Project Cost Account
PD	P-16 Division
PDF	Portable Document Format
PERS	Public Employees Retirement System
PFT	Physical Fitness Testing
PI	Program Improvement
PL	Public Law
PLSD	Professional Learning Support Division
PMP	Pregnant Minors Program
PPIB	P-16 Policy and Information Branch
PPR	Pupil Promotion and Retention
PQR	program quality review
PSAA	Public Schools Accountability Act
PSAT	Preliminary Scholastic Achievement Test (Outside Source)
PSD	Personnel Services Division
PTA	Parent Teacher Association (State) (Outside Source)
PTA	Parent Teacher Association (National) (Outside Source)

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## Q

Acronym	Description
QAP	quality assurance process
QEIA	Quality Education Investment Act of 2006

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## R

Acronym	Description
RDA	Recommended Daily Allowance
RFA	Request for Applications
RFEP	reclassified to fluent English proficient
RFP	Request for Proposals
RLA	Reading/Language Arts
ROCP	Regional Occupational Centers and Programs

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## S

Acronym	Description
S4	<u>Statewide System of School Support</u>
SACS	<u>standardized account code structure</u>
SAFTIB	<u>Services for Administration, Finance, Technology, and Infrastructure Branch</u>
SAP	<u>Student Assistance Program</u>
SAPID	<u>School Age Parenting and Infant Development</u>
SARB	<u>School Attendance Review Board</u>
SARC	<u>School Accountability Report Card</u>
SAT	<u>Scholastic Achievement Test</u>
SAT-9	<u>Stanford Achievement Test, Ninth Edition (Stanford 9)</u>
SB	<u>Senate Bill</u>
SBCP	<u>School-Based Coordinated Program</u>
SBE	<u>State Board of Education</u>
SBP	<u>School Breakfast Program</u>
SCANS	<u>Secretary's Commission on Achieving Necessary Skills</u>
SCASS	<u>Southern California Association of Science Supervisors</u>
SCASS	<u>State Collaborative on Assessment and Student Standards-Health Education Assessment Project (Outside Source)</u>
SCCAC	<u>Southern California Comprehensive Assistance Center</u>
SCE	<u>State Compensatory Education</u>
SCFIRD	<u>Standards, Curriculum Frameworks, and Instructional Resources Division</u>
SCO	<u>State Controller's Office</u>
SCOE	<u>Sacramento County Office of Education</u>
SCORE	<u>Schools of California Online Resources for Education</u>
SCR	<u>Senate Concurrent Resolution</u>
SCS	<u>Superintendent's Correspondence System</u>
SDAIE	<u>specialty designed academic instruction in English</u>
SDC	<u>special day class</u>
SDFSC	<u>Safe and Drug Free Schools and Communities</u>
SEA	<u>state educational agency</u>
SED	<u>Special Education Division</u>
SED	<u>severely emotionally disturbed</u>
SEECAP	<u>Special Education Early Childhood Administrators Project</u>
SEEDS	<u>Supporting Early Education Delivery Systems</u>
SEIDs	<u>Statewide Educator Identifiers</u>
SELPA	<u>special education local plan area</u>
SES	<u>Supplemental Educational Services (Outside Source)</u>
SETA	<u>Sacramento Employment and Training Agency (Outside Source)</u>
SETS	<u>Statewide Education Technology Services</u>
SFSD	<u>School Fiscal Services Division</u>
SFSP	<u>Summer Food Service Program</u>
SFTSD	<u>School Facilities and Transportation Services Division</u>
SHAPE	<u>Shaping Health As Partners in Education</u>
SHC	<u>School Health Connections</u>
SIG	<u>School Improvement Grant</u>
SIO	<u>Superintendent's Initiatives Office</u>
SkillsUSA	<u>SkillsUSA</u>
SMI	<u>School Meals Initiative</u>
SNA	<u>School Nutrition Association (Outside Source)</u>
SNE	<u>Society for Nutrition Education (Outside Source)</u>
SNOR	<u>Student National Origin Report</u>
SNP	<u>School Nutrition Program</u>
SPAC	<u>State Parent Advisory Council</u>

SPB	<u>State Personnel Board</u> (Outside Source)
SSID	<u>Statewide Student Identifier</u>
SSPI	<u>State Superintendent of Public Instruction</u>
SSSSB	<u>Student Support and Special Services Branch</u>
STAR	<u>Standardized Testing and Reporting Program</u>
STDs	<u>Sexually Transmitted Diseases</u> (Outside Source)
STEM	<u>Science, Technology, Engineering, and Mathematics</u>
STS	<u>Standards-based tests in Spanish</u>
SWP	<u>Schoolwide programs</u>

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## T

Acronym	Description
T5	<u>Title 5, California Code of Regulations</u>
TEROC	<u>Tobacco Education and Research Oversight Committee</u> (Outside Source)
TICAL	<u>Technology Information Center for Administrative Leadership</u>
TSD	<u>Technology Services Division</u>
TUPE	<u>Tobacco-Use Prevention Education</u>
TWBI	<u>Two-Way Bilingual Immersion</u>

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## U

Acronym	Description
UC	<u>University of California</u> (Outside Source)
UCOP	<u>University of California Office of the President</u> (Outside Source)
UCP	<u>Uniform Complaint Procedures</u>
USDA	<u>U.S. Department of Agriculture</u> (Outside Source)

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## V

Acronym	Description
VAPA	<u>Visual and Performing Arts</u>
VE	<u>Visiting Educator</u>

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## W

Acronym	Description
WASC	<u>Western Association of Schools and Colleges</u> (Outside Source)
WEE	<u>Work Experience Education</u>
WestEd	<u>WestEd</u> (Outside Source)
WIC	<u>Women, Infants, and Children</u> (Outside Source)

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## X, Y, Z

Acronym	Description
YOA	<u>Year of Appropriation</u> (Outside Source)
YOB	<u>Year of Budget</u> (Outside Source)
YOC	<u>Year of Completion</u> (Outside Source)
YRBS	<u>Youth Risk Behavior Survey</u> (Outside Source)
YRBSS	<u>Youth Risk Behavior Surveillance System</u> (Outside Source)
YRE	<u>year-round education</u>

Questions: Katina Oliphant | [koliphant@cde.ca.gov](mailto:koliphant@cde.ca.gov)



1430 N Street  
Sacramento, CA 95814

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# **STATE REPORTS**

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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: 2930 Gay Avenue

Date: June 11, 2012

Place: 2930 Gay Avenue

Date: June 11, 2012

Time: 06:30 PM

Adoption Date: June 11, 2012

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

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

Contact person for additional information on the budget reports:

Name: Laura T. Phan

Telephone: 408-928-6846

Title: Asst. Superintendent, Business Services

E-mail: laura.phan@arUSD.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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)		X

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: Jun 11, 2012

For additional information on this certification, please contact:

Name: Laura T. Phan

Title: Asst. Superintendent, Business Services

Telephone: 408-928-6846

E-mail: laura.phan@arUSD.org

**FORM 01**  
**GENERAL FUND**  
**UNRESTRICTED AND**  
**RESTRICTED**

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			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	59,802,778.00	1,956,571.00	61,759,349.00	59,076,132.00	1,984,288.00	61,060,420.00	-1.1%
2) Federal Revenue		8100-8299	120,000.00	10,615,992.69	10,735,992.69	120,000.00	7,576,822.00	7,696,822.00	-28.3%
3) Other State Revenue		8300-8599	15,400,571.00	10,305,089.02	25,705,660.02	15,322,262.00	9,201,719.00	24,523,981.00	-4.6%
4) Other Local Revenue		8600-8799	4,692,835.00	1,877,352.11	6,570,187.11	4,630,263.00	907,960.00	5,538,223.00	-15.7%
5) TOTAL, REVENUES			80,016,184.00	24,755,004.82	104,771,188.82	79,150,657.00	19,670,789.00	98,821,446.00	-5.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,353,353.30	13,450,734.18	54,804,087.48	41,200,663.55	11,146,044.96	52,346,708.51	-4.5%
2) Classified Salaries		2000-2999	8,109,495.44	6,217,937.91	14,327,433.35	8,410,798.82	5,372,332.92	13,783,131.74	-3.8%
3) Employee Benefits		3000-3999	14,659,346.02	6,323,636.42	20,982,982.44	15,527,324.82	5,620,239.27	21,147,564.09	0.8%
4) Books and Supplies		4000-4999	2,177,631.28	3,733,301.74	5,910,933.02	2,038,051.00	1,618,592.05	3,656,643.05	-38.1%
5) Services and Other Operating Expenditures		5000-5999	5,932,401.87	7,895,991.00	13,828,392.87	5,133,161.00	6,991,058.00	12,124,219.00	-12.3%
6) Capital Outlay		6000-6999	453,255.00	22,267.00	475,522.00	147,500.00	0.00	147,500.00	-69.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	543,614.00	0.00	543,614.00	723,062.00	0.00	723,062.00	33.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,912,629.88)	1,598,182.88	(314,447.00)	(1,823,021.00)	1,472,977.00	(350,044.00)	11.3%
9) TOTAL, EXPENDITURES			71,316,467.03	39,242,051.13	110,558,518.16	71,357,540.19	32,221,244.20	103,578,784.39	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,699,716.97	(14,487,046.31)	(5,787,329.34)	7,793,116.81	(12,560,455.20)	(4,757,338.39)	-17.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,247,213.33)	12,247,213.33	0.00	(12,263,467.00)	12,263,467.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,247,213.33)	12,247,213.33	0.00	(12,263,467.00)	12,263,467.00	0.00	0.0%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,547,496.36)	(2,239,832.98)	(5,787,329.34)	(4,470,350.18)	(286,988.20)	(4,757,338.38)	-17.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,926,226.14	2,526,821.57	18,453,047.71	12,378,729.78	286,988.59	12,665,718.37	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,926,226.14	2,526,821.57	18,453,047.71	12,378,729.78	286,988.59	12,665,718.37	-31.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,926,226.14	2,526,821.57	18,453,047.71	12,378,729.78	286,988.59	12,665,718.37	-31.4%
2) Ending Balance, June 30 (E + F1e)			12,378,729.78	286,988.59	12,665,718.37	7,908,379.59	0.39	7,908,379.98	-37.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	286,989.34	286,989.34	0.00	11.90	11.90	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,316,756.00	0.00	3,316,756.00	3,107,364.00	0.00	3,107,364.00	-6.3%
Reserve for Economic Uncertainties	0000	9760				3,107,364.00		3,107,364.00	
Reserve for Economic Uncertainties	0000	9760	3,316,756.00		3,316,756.00				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	9,041,973.78	(0.75)	9,041,973.03	4,781,015.59	(11.51)	4,781,004.08	-47.1%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,895,398.19	(8,142,489.42)	14,752,908.77				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	604.13	604.13				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	2,385.64	273.77	2,659.41				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,207,995.26	316,788.55	1,524,783.81				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	606,562.02	0.00	606,562.02				
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			24,732,321.11	(7,824,822.97)	16,907,498.14				
H. LIABILITIES									
1) Accounts Payable		9500	13,930,954.29	59,247.62	13,990,201.91				
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	21,150.00	932,712.00	953,862.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			13,952,104.29	991,959.62	14,944,063.91				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			10,780,216.82	(8,816,782.59)	1,963,434.23				



			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	40,488,426.00	0.00	40,488,426.00	40,072,570.00	0.00	40,072,570.00	-1.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	121,794.00	0.00	121,794.00	121,794.00	0.00	121,794.00	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	16,137,408.00	0.00	16,137,408.00	16,137,408.00	0.00	16,137,408.00	0.0%
Unsecured Roll Taxes		8042	1,273,099.00	0.00	1,273,099.00	1,273,099.00	0.00	1,273,099.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,043,000.00	0.00	1,043,000.00	1,043,000.00	0.00	1,043,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,741,583.00	0.00	4,741,583.00	4,741,583.00	0.00	4,741,583.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less, Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			63,805,310.00	0.00	63,805,310.00	63,389,454.00	0.00	63,389,454.00	-0.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,956,571.00)		(1,956,571.00)	(1,984,288.00)		(1,984,288.00)	1.4%
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		1,956,571.00	1,956,571.00		1,984,288.00	1,984,288.00	1.4%
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	163,086.00	0.00	163,086.00	148,029.00	0.00	148,029.00	-9.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,209,047.00)	0.00	(2,209,047.00)	(2,475,063.00)	0.00	(2,475,063.00)	12.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			59,802,778.00	1,956,571.00	61,759,349.00	59,078,132.00	1,984,288.00	61,062,420.00	-1.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,157,519.34	2,157,519.34	0.00	2,122,755.00	2,122,755.00	-1.6%
Special Education Discretionary Grants		8182	0.00	242,904.00	242,904.00	0.00	267,906.00	267,906.00	10.3%
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/ASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		2,479,842.47	2,479,842.47		201,834.00	201,834.00	-91.9%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,489,777.99	3,489,777.99		3,075,824.00	3,075,824.00	-11.9%
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		974,721.81	974,721.81		941,045.00	941,045.00	-3.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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		1,119,707.45	1,119,707.45		730,774.00	730,774.00	-34.7%
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		22,060.53	22,060.53		0.00	0.00	-100.0%
Other Federal Revenue	All Other	8290	120,000.00	129,459.10	249,459.10	120,000.00	236,684.00	356,684.00	43.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>120,000.00</b>	<b>10,615,992.69</b>	<b>10,735,992.69</b>	<b>120,000.00</b>	<b>7,576,822.00</b>	<b>7,696,822.00</b>	<b>-28.3%</b>
<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		881,379.00	881,379.00		881,379.00	881,379.00	0.0%
Economic Impact Aid	7090-7091	8311		3,901,976.00	3,901,976.00		3,901,976.00	3,901,976.00	0.0%
Spec. Ed. Transportation	7240	8311		553,130.00	553,130.00		553,130.00	553,130.00	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	6,122,907.00	0.00	6,122,907.00	5,942,979.00	0.00	5,942,979.00	-2.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	327,418.00	0.00	327,418.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,468,736.00	291,241.92	1,759,977.92	1,432,174.00	278,910.00	1,711,084.00	-2.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,988,563.00	2,988,563.00		2,988,563.00	2,988,563.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,447,400.00	1,447,400.00		274,100.00	274,100.00	-81.1%
All Other State Revenue	All Other	8590	7,481,510.00	241,399.10	7,722,909.10	7,947,109.00	323,661.00	8,270,770.00	7.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>15,400,571.00</b>	<b>10,305,089.02</b>	<b>25,705,660.02</b>	<b>15,322,262.00</b>	<b>9,201,719.00</b>	<b>24,523,981.00</b>	<b>-4.6%</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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,410,980.00	0.00	3,410,980.00	3,482,611.00	0.00	3,482,611.00	2.1%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,095,105.00	0.00	1,095,105.00	1,070,418.00	0.00	1,070,418.00	-2.3%
Interest		8660	173,750.00	8,000.00	181,750.00	55,600.00	0.00	55,600.00	-69.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,000.00	647,446.11	660,446.11	21,634.00	140,000.00	161,634.00	-75.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,221,906.00	1,221,906.00		767,960.00	767,960.00	-37.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,692,835.00	1,877,352.11	6,570,187.11	4,630,263.00	907,960.00	5,538,223.00	-15.7%
TOTAL, REVENUES									
			80,016,184.00	24,755,004.82	104,771,188.82	79,150,657.00	19,670,789.00	98,821,446.00	-5.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salanes		1100	37,137,553.55	10,819,694.33	47,957,247.88	36,939,434.30	8,390,236.68	45,329,670.98	-5.5%
Certificated Pupil Support Salanes		1200	631,112.00	976,848.10	1,607,960.10	671,079.50	1,074,202.03	1,745,281.53	8.5%
Certificated Supervisors' and Administrators' Salanes		1300	3,584,687.75	1,372,606.75	4,957,294.50	3,590,149.75	1,410,848.25	5,000,998.00	0.9%
Other Certificated Salanes		1900	0.00	281,585.00	281,585.00	0.00	270,758.00	270,758.00	-3.8%
TOTAL, CERTIFICATED SALARIES			41,353,353.30	13,450,734.18	54,804,087.48	41,200,683.55	11,146,044.96	52,346,708.51	-4.5%
CLASSIFIED SALARIES									
Classified Instructional Salanes		2100	12,567.74	1,961,805.92	1,974,373.66	10,000.00	1,885,411.74	1,895,411.74	-4.0%
Classified Support Salanes		2200	2,833,475.56	2,596,150.74	5,429,626.30	2,838,718.45	2,393,983.64	5,232,702.09	-3.6%
Classified Supervisors' and Administrators' Salanes		2300	1,346,230.80	433,199.45	1,779,430.25	1,200,731.65	458,180.75	1,658,912.40	-6.8%
Clerical, Technical and Office Salanes		2400	3,224,267.36	1,072,223.00	4,296,490.36	3,638,068.24	597,117.19	4,235,185.43	-1.4%
Other Classified Salanes		2900	692,953.98	154,558.80	847,512.78	723,280.48	37,639.60	760,920.08	-10.2%
TOTAL, CLASSIFIED SALARIES			8,109,495.44	6,217,937.91	14,327,433.35	8,410,798.82	5,372,332.92	13,783,131.74	-3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,300,189.06	1,013,854.34	4,314,043.40	3,313,992.53	839,444.21	4,153,436.74	-3.7%
PERS		3201-3202	899,049.90	659,608.16	1,558,658.06	950,027.39	628,368.81	1,578,396.20	1.3%
OASDI/Medicare/Alternative		3301-3302	1,175,938.17	677,808.64	1,853,746.81	1,213,648.37	568,044.52	1,781,692.89	-5.9%
Health and Welfare Benefits		3401-3402	6,443,280.45	3,083,987.96	9,527,268.41	7,379,965.47	2,843,881.47	10,223,846.94	7.3%
Unemployment Insurance		3501-3502	798,353.43	316,291.97	1,114,645.40	551,086.61	182,255.40	733,342.01	-34.2%
Workers' Compensation		3601-3602	1,108,588.83	445,462.58	1,554,051.41	1,240,759.45	414,429.27	1,655,188.72	6.5%
OPEB, Allocated		3701-3702	13,900.00	0.00	13,900.00	13,900.00	0.00	13,900.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	44,582.27	116,417.09	160,999.36	2,101.90	143,815.59	145,917.49	-9.4%
Other Employee Benefits		3901-3902	875,463.91	10,205.68	885,669.59	861,843.10	0.00	861,843.10	-2.7%
TOTAL, EMPLOYEE BENEFITS			14,659,346.02	6,323,636.42	20,982,982.44	15,527,324.82	5,620,239.27	21,147,564.09	0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	37,100.00	0.00	37,100.00	New
Books and Other Reference Materials		4200	122,409.00	0.00	122,409.00	200,000.00	0.00	200,000.00	63.4%
Materials and Supplies		4300	1,781,416.86	3,077,535.57	4,858,952.43	1,669,451.00	1,482,437.05	3,151,888.05	-35.1%
Noncapitalized Equipment		4400	273,805.42	655,766.17	929,571.59	131,500.00	136,155.00	267,655.00	-71.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,177,631.28	3,733,301.74	5,910,933.02	2,038,051.00	1,618,592.05	3,656,643.05	-38.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	253,218.00	253,218.00	0.00	69,815.00	69,815.00	-72.4%
Travel and Conferences		5200	103,548.00	182,825.53	286,373.53	71,217.00	116,640.00	187,857.00	-34.4%
Dues and Memberships		5300	24,300.00	9,450.00	33,750.00	25,500.00	0.00	25,500.00	-24.4%
Insurance		5400 - 5450	501,915.00	0.00	501,915.00	510,000.00	0.00	510,000.00	1.8%
Operations and Housekeeping Services		5500	2,199,832.00	0.00	2,199,832.00	2,355,621.00	0.00	2,355,621.00	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	320,209.97	539,809.00	860,018.97	169,150.00	498,585.00	667,735.00	-22.4%
Transfers of Direct Costs		5710	(171,802.10)	171,802.10	0.00	(126,928.00)	126,928.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,711.00)	0.00	(15,711.00)	(16,000.00)	0.00	(16,000.00)	1.8%
Professional/Consulting Services and Operating Expenditures		5800	2,489,321.00	6,734,656.37	9,223,977.37	1,697,327.00	6,176,090.00	7,873,417.00	-14.6%
Communications		5900	480,789.00	4,230.00	485,019.00	447,274.00	3,000.00	450,274.00	-7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,932,401.87	7,895,991.00	13,828,392.87	5,133,161.00	6,991,058.00	12,124,219.00	-12.3%



			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,200.00	0.00	10,200.00	0.00	0.00	0.00	-100.0%
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	254,055.00	22,267.00	276,322.00	22,500.00	0.00	22,500.00	-91.9%
Equipment Replacement		6500	189,000.00	0.00	189,000.00	125,000.00	0.00	125,000.00	-33.9%
TOTAL, CAPITAL OUTLAY			453,255.00	22,267.00	475,522.00	147,500.00	0.00	147,500.00	-69.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	30,068.00	0.00	30,068.00	30,787.00	0.00	30,787.00	2.4%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	222,597.00	0.00	222,597.00	222,597.00	0.00	222,597.00	0.0%
Other Debt Service - Principal		7439	290,949.00	0.00	290,949.00	469,678.00	0.00	469,678.00	61.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			543,614.00	0.00	543,614.00	723,062.00	0.00	723,062.00	33.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,598,183.88)	1,598,182.88	(1.00)	(1,472,977.00)	1,472,977.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(314,446.00)	0.00	(314,446.00)	(350,044.00)	0.00	(350,044.00)	11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,912,629.88)	1,598,182.88	(314,447.00)	(1,823,021.00)	1,472,977.00	(350,044.00)	11.3%
TOTAL EXPENDITURES									
			71,316,467.03	39,242,051.13	110,558,518.16	71,357,540.19	32,221,244.20	103,578,784.39	-6.3%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,247,213.33)	12,247,213.33	0.00	(12,263,467.00)	12,263,467.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,247,213.33)	12,247,213.33	0.00	(12,263,467.00)	12,263,467.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(12,247,213.33)	12,247,213.33	0.00	(12,263,467.00)	12,263,467.00	0.00	0.0%

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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	59,802,778.00	1,956,571.00	61,759,349.00	59,078,132.00	1,984,288.00	61,062,420.00	-0.7%
2) Federal Revenue		8100-8299	120,000.00	10,615,992.69	10,735,992.69	120,000.00	7,576,822.00	7,696,822.00	-28.3%
3) Other State Revenue		8300-8599	15,400,571.00	10,305,089.02	25,705,660.02	15,322,262.00	9,201,719.00	24,523,981.00	-4.6%
4) Other Local Revenue		8600-8799	4,692,835.00	1,877,352.11	6,570,187.11	4,630,263.00	907,960.00	5,538,223.00	-15.7%
5) TOTAL, REVENUES			80,016,184.00	24,755,004.82	104,771,188.82	79,150,657.00	19,670,789.00	98,821,446.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		50,715,410.84	26,182,695.31	76,898,106.15	60,703,217.52	20,396,525.99	71,099,743.51	-7.5%
2) Instruction - Related Services	2000-2999		5,803,450.11	4,096,602.97	9,900,053.08	6,877,193.08	3,459,142.47	10,336,335.55	4.4%
3) Pupil Services	3000-3999		1,747,694.21	4,748,179.17	6,495,873.38	1,820,491.43	4,428,721.15	6,249,212.58	-3.8%
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	108,841.75	108,841.75	0.00	118,478.52	118,478.52	8.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,685,392.76	1,679,114.20	7,364,506.96	4,530,023.52	1,553,670.89	6,083,694.41	-17.4%
8) Plant Services	8000-8999		6,787,480.11	2,426,617.73	9,214,097.84	6,703,552.64	2,264,705.18	8,968,257.82	-2.7%
9) Other Outgo	9000-9999	Except 7600-7699	577,039.00	0.00	577,039.00	723,062.00	0.00	723,062.00	25.3%
10) TOTAL, EXPENDITURES			71,316,467.03	39,242,051.13	110,558,518.16	71,357,540.19	32,221,244.20	103,578,784.39	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)									
			8,699,716.97	(14,467,046.31)	(5,767,329.34)	7,793,116.81	(12,550,455.20)	(4,757,338.39)	-17.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,247,213.33)	12,247,213.33	0.00	(12,263,467.00)	12,263,467.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,247,213.33)	12,247,213.33	0.00	(12,263,467.00)	12,263,467.00	0.00	0.0%



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>			(3,547,496.36)	(2,239,832.98)	(5,787,329.34)	(4,470,350.19)	(286,988.20)	(4,757,338.39)	-17.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,926,226.14	2,526,821.57	18,453,047.71	12,378,729.78	286,988.59	12,665,718.37	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,926,226.14	2,526,821.57	18,453,047.71	12,378,729.78	286,988.59	12,665,718.37	-31.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,926,226.14	2,526,821.57	18,453,047.71	12,378,729.78	286,988.59	12,665,718.37	-31.4%
2) Ending Balance, June 30 (E + F1e)			12,378,729.78	286,988.59	12,665,718.37	7,908,379.59	0.39	7,908,379.98	-37.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	286,989.34	286,989.34	0.00	11.90	11.90	-100.0%
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	3,316,756.00	0.00	3,316,756.00	3,107,364.00	0.00	3,107,364.00	-6.3%
Reserve for Economic Uncertainties	0000	9760			3,107,364.00			3,107,364.00	
Reserve for Economic Uncertainties	0000	9760	3,316,756.00		3,316,756.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	9,041,973.78	(0.75)	9,041,973.03	4,781,015.59	(11.51)	4,781,004.08	-47.1%



Resource	Description	2011-12		2012-13
		Estimated	Actuals	Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected		0.00	0.54
3181	NCLB: ARRA Title I, School Improvement Grant		0.05	0.05
6010	After School Education and Safety (ASES)		0.00	0.31
6500	Special Education		0.00	9.00
7240	Transportation: Special Education (Severely Disabled/Orthopedically		0.00	0.22
7400	Quality Education Investment Act		0.00	0.67
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	286,989.29		1.11
Total, Restricted Balance			286,989.34	11.90

**FORMS 13, 14, 21, 25, 35, 40, 51,  
53 & 67**

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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	6,491,261.00	6,432,663.00	-0.9%
3) Other State Revenue		8300-8599	536,394.00	536,394.00	0.0%
4) Other Local Revenue		8600-8799	167,996.00	174,000.00	3.6%
5) TOTAL, REVENUES			7,195,651.00	7,143,057.00	-0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,062,540.00	2,251,664.40	9.2%
3) Employee Benefits		3000-3999	1,009,809.00	1,148,554.55	13.7%
4) Books and Supplies		4000-4999	3,376,013.00	3,784,000.00	12.1%
5) Services and Other Operating Expenditures		5000-5999	102,595.00	108,350.00	5.6%
6) Capital Outlay		6000-6999	53,000.00	100,000.00	88.7%
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	314,446.00	350,044.00	11.3%
9) TOTAL, EXPENDITURES			6,918,403.00	7,742,612.95	11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			277,248.00	(599,555.95)	-316.3%
<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	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			277,248.00	(599,555.95)	-316.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,826,136.09	3,103,384.09	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,826,136.09	3,103,384.09	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,826,136.09	3,103,384.09	9.8%
2) Ending Balance, June 30 (E + F1e)			3,103,384.09	2,503,828.14	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	303,588.03	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,798,796.06	2,503,828.14	-10.5%
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	1,177,025.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	26,335.02		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	605,165.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	303,588.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,113,113.97		
<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)			2,113,113.97		

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,491,261.00	6,432,663.00	-0.9%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,491,261.00</b>	<b>6,432,663.00</b>	<b>-0.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	536,394.00	536,394.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>536,394.00</b>	<b>536,394.00</b>	<b>0.0%</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	143,571.00	149,000.00	3.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,997.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,428.00	17,000.00	3.5%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>167,996.00</b>	<b>174,000.00</b>	<b>3.6%</b>
<b>TOTAL, REVENUES</b>			<b>7,195,651.00</b>	<b>7,143,057.00</b>	<b>-0.7%</b>

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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,412,738.04	1,580,092.49	11.8%
Classified Supervisors' and Administrators' Salaries		2300	498,058.00	508,472.90	2.1%
Clerical, Technical and Office Salaries		2400	151,743.96	163,099.01	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,062,540.00	2,251,664.40	9.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	208,784.00	212,033.44	1.6%
OASDI/Medicare/Alternative		3301-3302	130,546.00	148,772.97	14.0%
Health and Welfare Benefits		3401-3402	583,048.00	701,774.12	20.4%
Unemployment Insurance		3501-3502	33,824.00	22,249.37	-34.2%
Workers' Compensation		3601-3602	47,336.00	50,724.34	7.2%
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	6,271.00	13,000.31	107.3%
TOTAL, EMPLOYEE BENEFITS			1,009,809.00	1,148,554.55	13.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	269,221.00	349,000.00	29.6%
Noncapitalized Equipment		4400	21,486.00	35,000.00	62.9%
Food		4700	3,085,306.00	3,400,000.00	10.2%
TOTAL, BOOKS AND SUPPLIES			3,376,013.00	3,784,000.00	12.1%

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	5,993.00	7,850.00	31.0%
Dues and Memberships		5300	1,200.00	1,500.00	25.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,787.00	15,000.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,019.00	54,000.00	10.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,702.00	16,000.00	1.9%
Professional/Consulting Services and Operating Expenditures		5800	8,610.00	10,500.00	22.0%
Communications		5900	8,284.00	3,500.00	-57.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>102,595.00</b>	<b>108,350.00</b>	<b>5.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	53,000.00	100,000.00	88.7%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>53,000.00</b>	<b>100,000.00</b>	<b>88.7%</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	314,446.00	350,044.00	11.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>314,446.00</b>	<b>350,044.00</b>	<b>11.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,918,403.00</b>	<b>7,742,612.95</b>	<b>11.9%</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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	6,491,261.00	6,432,663.00	-0.9%
3) Other State Revenue		8300-8599	536,394.00	536,394.00	0.0%
4) Other Local Revenue		8600-8799	167,996.00	174,000.00	3.6%
5) TOTAL, REVENUES			7,195,651.00	7,143,057.00	-0.7%
<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		6,590,170.00	7,377,568.95	11.9%
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		314,446.00	350,044.00	11.3%
8) Plant Services	8000-8999		13,787.00	15,000.00	8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,918,403.00	7,742,612.95	11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			277,248.00	(599,555.95)	-316.3%
<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>			277,248.00	(599,555.95)	-316.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,826,136.09	3,103,384.09	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,826,136.09	3,103,384.09	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,826,136.09	3,103,384.09	9.8%
2) Ending Balance, June 30 (E + F1e)			3,103,384.09	2,503,828.14	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	303,588.03	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,798,796.06	2,503,828.14	-10.5%
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>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,898,385.18	1,591,417.26
5330	Child Nutrition: Summer Food Service Program Operations	598,809.61	598,809.61
9010	Other Restricted Local	301,601.27	313,601.27
Total, Restricted Balance		<u>2,798,796.06</u>	<u>2,503,828.14</u>



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	465,599.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,164.00	0.00	-100.0%
5) TOTAL, REVENUES			467,763.00	0.00	-100.0%
<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	820,394.72	580,417.75	-29.3%
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			820,394.72	580,417.75	-29.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(352,631.72)	(580,417.75)	64.6%
<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 FUND BALANCE (C + D4)</b>			(352,631.72)	(580,417.75)	64.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	933,049.47	580,417.75	-37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			933,049.47	580,417.75	-37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			933,049.47	580,417.75	-37.8%
2) Ending Balance, June 30 (E + F1e)			580,417.75	0.00	-100.0%
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	580,417.75	0.00	-100.0%
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	812,926.08		
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			812,926.08		
<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)			812,926.08		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	465,599.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>465,599.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,164.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,164.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>467,763.00</b>	<b>0.00</b>	<b>-100.0%</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%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	820,394.72	580,417.75	-29.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			820,394.72	580,417.75	-29.3%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>820,394.72</b>	<b>580,417.75</b>	<b>-29.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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%
<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	465,599.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,164.00	0.00	-100.0%
5) TOTAL, REVENUES			467,763.00	0.00	-100.0%
<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		820,394.72	580,417.75	-29.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			820,394.72	580,417.75	-29.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(352,631.72)	(580,417.75)	64.6%
<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 FUND BALANCE (C + D4)</b>			(352,631.72)	(580,417.75)	64.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	933,049.47	580,417.75	-37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			933,049.47	580,417.75	-37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			933,049.47	580,417.75	-37.8%
2) Ending Balance, June 30 (E + F1e)			580,417.75	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	580,417.75	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
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	115,000.00	25,378.00	-77.9%
5) TOTAL, REVENUES			115,000.00	25,378.00	-77.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,805.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,162.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	95,544.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,022,246.81	659,056.00	-83.6%
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			4,133,757.81	659,056.00	-84.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,018,757.81)	(633,678.00)	-84.2%
<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	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,018,757.81)	(633,678.00)	-84.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,477,932.81	3,459,175.00	-53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,477,932.81	3,459,175.00	-53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,477,932.81	3,459,175.00	-53.7%
2) Ending Balance, June 30 (E + F1e)			3,459,175.00	2,825,497.00	-18.3%
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	3,459,175.00	2,825,497.00	-18.3%
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	815,633.36		
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	2,800,115.10		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	147.85		
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			3,615,896.31		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	21,903.45		
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			21,903.45		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			3,593,992.86		

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	75,000.00	25,378.00	-66.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>115,000.00</b>	<b>25,378.00</b>	<b>-77.9%</b>
<b>TOTAL, REVENUES</b>			<b>115,000.00</b>	<b>25,378.00</b>	<b>-77.9%</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	14,805.00	0.00	-100.0%
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>			<b>14,805.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	593.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	239.00	0.00	-100.0%
Workers' Compensation		3601-3602	330.00	0.00	-100.0%
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>			<b>1,162.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	29,005.00	0.00	-100.0%
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	9.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	65,880.00	0.00	-100.0%
Communications		5900	650.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>95,544.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	13,870.83	0.00	-100.0%
Land Improvements		6170	41,000.00	659,056.00	1507.5%
Buildings and Improvements of Buildings		6200	3,967,375.98	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,022,246.81</b>	<b>659,056.00</b>	<b>-83.6%</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	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>4,133,757.81</b>	<b>659,056.00</b>	<b>-84.1%</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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			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%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			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	115,000.00	25,378.00	-77.9%
5) TOTAL, REVENUES			115,000.00	25,378.00	-77.9%
<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		4,133,757.81	659,056.00	-84.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,133,757.81	659,056.00	-84.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,018,757.81)	(633,678.00)	-84.2%
<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>			(4,018,757.81)	(633,678.00)	-84.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,477,932.81	3,459,175.00	-53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,477,932.81	3,459,175.00	-53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,477,932.81	3,459,175.00	-53.7%
2) Ending Balance, June 30 (E + F1e)			3,459,175.00	2,825,497.00	-18.3%
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	3,459,175.00	2,825,497.00	-18.3%
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	3,459,175.00	2,825,497.00
Total, Restricted Balance		3,459,175.00	2,825,497.00

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	84,000.00	54,000.00	-35.7%
5) TOTAL, REVENUES			84,000.00	54,000.00	-35.7%
<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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	506,390.00	99,659.00	-80.3%
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			506,390.00	99,659.00	-80.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(422,390.00)	(45,659.00)	-89.2%
<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	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(422,390.00)	(45,659.00)	-89.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	468,049.57	45,659.57	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			468,049.57	45,659.57	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			468,049.57	45,659.57	-90.2%
2) Ending Balance, June 30 (E + F1e)			45,659.57	0.57	-100.0%
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	45,659.57	0.57	-100.0%
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	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	293,595.44		
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	1,144.00		
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			294,739.44		
<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)			294,739.44		



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	4,000.00	4,000.00	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	80,000.00	50,000.00	-37.5%
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>			84,000.00	54,000.00	-35.7%
<b>TOTAL, REVENUES</b>			84,000.00	54,000.00	-35.7%

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%
TOTAL, CERTIFICATED SALARIES			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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	443,486.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	62,904.00	99,659.00	58.4%
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>			506,390.00	99,659.00	-80.3%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			506,390.00	99,659.00	-80.3%

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>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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)			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	84,000.00	54,000.00	-35.7%
5) TOTAL REVENUES			84,000.00	54,000.00	-35.7%
<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		506,390.00	99,659.00	-80.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			506,390.00	99,659.00	-80.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(422,390.00)	(45,659.00)	-89.2%
<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>			(422,390.00)	(45,659.00)	-89.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	468,049.57	45,659.57	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			468,049.57	45,659.57	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			468,049.57	45,659.57	-90.2%
2) Ending Balance, June 30 (E + F1e)			45,659.57	0.57	-100.0%
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	45,659.57	0.57	-100.0%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
9010	Other Restricted Local	45,659.57	0.57
Total, Restricted Balance		45,659.57	0.57

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	7,217,949.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,500.00	0.00	-100.0%
5) TOTAL, REVENUES			7,221,449.00	0.00	-100.0%
<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	73,280.63	0.00	-100.0%
6) Capital Outlay		6000-6999	469,843.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,145,769.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,688,892.63	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(467,443.63)	0.00	-100.0%
<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>			(467,443.63)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	467,443.63	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			467,443.63	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			467,443.63	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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	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	7,269,848.11		
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			7,269,848.11		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	560.93		
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			560.93		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			7,269,287.18		



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>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	7,217,949.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			7,217,949.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,500.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			7,221,449.00	0.00	-100.0%

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%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clencal, 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%

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	73,280.63	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>73,280.63</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	469,843.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>469,843.00</b>	<b>0.00</b>	<b>-100.0%</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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	7,145,769.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,145,769.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,688,892.63</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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%
(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	7,217,949.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,500.00	0.00	-100.0%
5) TOTAL, REVENUES			7,221,449.00	0.00	-100.0%
<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		543,123.63	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,145,769.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,688,892.63	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(467,443.63)	0.00	-100.0%
<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>			(467,443.63)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	467,443.63	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			467,443.63	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			467,443.63	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
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	1,807,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,807,000.00	0.00	-100.0%
<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	2,667.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,327,548.34	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			2,330,215.34	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(523,215.34)	0.00	-100.0%
<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>			(523,215.34)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	523,215.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			523,215.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			523,215.34	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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	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	1,431,894.67		
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			1,431,894.67		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	34,202.60		
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			34,202.60		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			1,397,692.07		

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	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	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,803,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,807,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,807,000.00	0.00	-100.0%

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%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	2,667.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,667.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	621.00	0.00	-100.0%
Land Improvements		6170	2,230,327.34	0.00	-100.0%
Buildings and Improvements of Buildings		6200	96,600.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,327,548.34</b>	<b>0.00</b>	<b>-100.0%</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					
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>2,330,215.34</b>	<b>0.00</b>	<b>-100.0%</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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	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)			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	1,807,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,807,000.00	0.00	-100.0%
<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		2,330,215.34	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,330,215.34	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(523,215.34)	0.00	-100.0%
<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>			(523,215.34)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	523,215.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			523,215.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			523,215.34	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
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	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,178,260.40	4,178,260.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,178,260.40	4,178,260.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,178,260.40	4,178,260.40	0.0%
2) Ending Balance, June 30 (E + F1e)			4,178,260.40	4,178,260.40	0.0%
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	4,178,260.40	4,178,260.40	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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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>					
To, General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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%
(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)					
			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	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	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,178,260.40	4,178,260.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,178,260.40	4,178,260.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,178,260.40	4,178,260.40	0.0%
2) Ending Balance, June 30 (E + F1e)			4,178,260.40	4,178,260.40	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,178,260.40	4,178,260.40	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
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	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,598.82	41,598.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,598.82	41,598.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,598.82	41,598.82	0.0%
2) Ending Balance, June 30 (E + F1e)			41,598.82	41,598.82	0.0%
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	41,598.82	41,598.82	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	41,598.82		
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			41,598.82		
<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)			41,598.82		

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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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					
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%
(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	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	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,598.82	41,598.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,598.82	41,598.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,598.82	41,598.82	0.0%
2) Ending Balance, June 30 (E + F1e)			41,598.82	41,598.82	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,598.82	41,598.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
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	16,860,668.00	16,313,634.00	-3.2%
5) TOTAL, REVENUES			16,860,668.00	16,313,634.00	-3.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	116,020.75	116,017.25	0.0%
3) Employee Benefits		3000-3999	46,180.72	45,075.58	-2.4%
4) Books and Supplies		4000-4999	5,000.00	9,200.00	84.0%
5) Services and Other Operating Expenses		5000-5999	16,693,466.53	16,143,341.17	-3.3%
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			16,860,668.00	16,313,634.00	-3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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	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>			0.00	0.00	0.0%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,635,234.39	2,619,764.40	-0.6%
b) Audit Adjustments		9793	(15,469.99)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,619,764.40	2,619,764.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			2,619,764.40	2,619,764.40	0.0%
2) Ending Net Assets/Position, June 30 (E + F1e)			2,619,764.40	2,619,764.40	0.0%
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	2,619,764.40	2,619,764.40	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	1,835,880.62		
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	97,766.42		
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	774,740.00		
8) Other Current Assets		9340	185,853.27		
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			2,894,240.31		



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	603,813.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	606,562.02		
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			1,210,375.02		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (G10 - H7)			1,683,865.29		

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	4,795.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,855,873.00	16,313,634.00	-3.2%
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>16,860,668.00</b>	<b>16,313,634.00</b>	<b>-3.2%</b>
<b>TOTAL, REVENUES</b>			<b>16,860,668.00</b>	<b>16,313,634.00</b>	<b>-3.2%</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>			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	59,906.00	59,906.00	0.0%
Clerical, Technical and Office Salaries		2400	56,114.75	56,111.25	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			116,020.75	116,017.25	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,840.88	12,993.93	1.2%
OASDI/Medicare/Alternative		3301-3302	8,367.42	8,471.95	1.2%
Health and Welfare Benefits		3401-3402	17,256.42	17,312.50	0.3%
Unemployment Insurance		3501-3502	1,845.88	1,276.20	-30.9%
Workers' Compensation		3601-3602	3,783.48	2,909.49	-23.1%
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	2,086.64	2,111.51	1.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			46,180.72	45,075.58	-2.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	9,200.00	84.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,000.00	9,200.00	84.0%

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	3,600.00	3,600.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	16,570,657.53	14,553,492.00	-12.2%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	118,959.00	10,661.00	-91.0%
Communications		5900	250.00	1,575,588.17	630135.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,693,466.53	16,143,341.17	-3.3%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			16,860,668.00	16,313,634.00	-3.2%

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	16,860,668.00	16,313,634.00	-3.2%
5) TOTAL, REVENUES			16,860,668.00	16,313,634.00	-3.2%
<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		16,860,668.00	16,313,634.00	-3.2%
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			16,860,668.00	16,313,634.00	-3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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	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>			0.00	0.00	0.0%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,635,234.39	2,619,764.40	-0.6%
b) Audit Adjustments		9793	(15,469.99)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,619,764.40	2,619,764.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			2,619,764.40	2,619,764.40	0.0%
2) Ending Net Assets/Position, June 30 (E + F1e)			2,619,764.40	2,619,764.40	0.0%
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	2,619,764.40	2,619,764.40	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

**FORM A**

**AVERAGE DAILY ATTENDANCE**

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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			11,788.31	11,287.76	11,230.30	11,585.36
a. Kindergarten	1,355.63	1,348.73				
b. Grades One through Three	4,111.24	4,090.31				
c. Grades Four through Six	3,923.52	3,903.55				
d. Grades Seven and Eight	2,245.80	2,234.37				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	3.17					
g. Community Day School						
2. Special Education						
a. Special Day Class	389.30	387.32	389.30	390.56	388.57	390.56
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.39		3.97			3.97
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	12,030.05	11,964.28	12,181.58	11,678.32	11,618.87	11,979.89
<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	109.97	109.97	110.07	109.37	109.37	109.37
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	109.97	109.97	110.07	109.37	109.37	109.37
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - 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	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,140.02	12,074.25	12,291.65	11,787.69	11,728.24	12,089.26
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)	12,140.02	12,074.25	12,291.65	11,787.69	11,728.24	12,089.26
<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.

# FORM CASH

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ESTIMATES THROUGH THE MONTH OF			Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Object		JUNE									
A. BEGINNING CASH											
B. RECEIPTS											
	Revenue Limit Sources										
	Principal Apportionment	8010-8019	9,150,384.00	5,397,171.00	4,688,491.00	0.00	0.00	3,606,531.00	3,606,531.00	10,138,360.00	200,363.00
	Property Taxes	8020-8079	233,169.00	0.00	0.00	1,399,013.00	1,165,844.00	6,761,896.00	0.00	0.00	277,094.00
	Miscellaneous Funds	8080-8099	(162,892.00)	(139,622.00)	(279,244.00)	(186,163.00)	(186,163.00)	(186,163.00)	(186,163.00)	(186,163.00)	(186,163.00)
	Federal Revenue	8100-8299	1,693,301.00	0.00	153,936.00	230,905.00	0.00	846,650.00	692,714.00	75,486.00	
	Other State Revenue	8300-8599	1,226,199.00	735,719.00	490,480.00	980,959.00	8,092,914.00	980,959.00	2,942,878.00	980,959.00	
	Other Local Revenue	8600-8799	0.00	166,147.00	110,764.00	110,764.00	0.00	0.00	1,938,378.00	0.00	
	Interfund Transfers In	8910-8929	0.00	0.00							
	All Other Financing Sources	8930-8979	0.00	0.00							
TOTAL RECEIPTS											
C. DISBURSEMENTS											
	Certificated Salaries	1000-1999	400,000.00	600,000.00	5,034,671.00	5,034,671.00	5,034,671.00	5,034,671.00	5,034,671.00	5,034,671.00	5,034,671.00
	Classified Salaries	2000-2999	600,000.00	1,200,000.00	1,198,313.00	1,198,313.00	1,198,313.00	1,198,313.00	1,198,313.00	1,198,313.00	1,198,313.00
	Employee Benefits	3000-3999	1,000,000.00	1,000,000.00	1,899,756.00	1,899,756.00	1,899,756.00	1,899,756.00	1,899,756.00	1,899,756.00	1,899,756.00
	Books and Supplies	4000-4999	5,000.00	200,000.00	195,164.00	195,164.00	195,164.00	195,164.00	195,164.00	195,164.00	195,164.00
	Services	5000-5999	10,000.00	500,000.00	1,011,422.00	1,011,422.00	1,011,422.00	1,011,422.00	1,011,422.00	1,011,422.00	1,011,422.00
	Capital Outlay	6000-6599			14,750.00	14,750.00	14,750.00	14,750.00	14,750.00	14,750.00	14,750.00
	Other Outgo	7000-7499		16,446.00	67,583.00	67,583.00	67,583.00	67,583.00	67,583.00	(65,142.00)	67,583.00
	Interfund Transfers Out	7600-7629									
	All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS											
D. BALANCE SHEET TRANSACTIONS											
Assets											
	Cash Not In Treasury	9111-9199		3,516,446.00	9,421,659.00	9,421,659.00	9,421,659.00	9,421,659.00	9,421,659.00	9,421,659.00	9,421,659.00
	Accounts Receivable	9200-9299									
	Due From Other Funds	9310	92,968.00	(33,066.00)	14,557,414.00	103,782.00	3,618,441.00	291,090.00	911,549.00	28,207.00	
	Stores	9320									
	Prepaid Expenditures	9330									
	Other Current Assets	9340									
SUBTOTAL ASSETS											
Liabilities											
	Accounts Payable	9500-9599	92,968.00	(33,066.00)	14,557,414.00	103,782.00	3,618,441.00	291,090.00	911,549.00	28,207.00	
	Due To Other Funds	9610	3,992,963.00	1,678,517.00	164,537.00	10,713,883.00	(245,233.00)	(2,781,468.00)	775,291.00	496,068.00	
	Current Loans	9640									
	Deferred Revenues	9650									
SUBTOTAL LIABILITIES											
Nonoperating											
	Suspense Clearing	9910	0.00								
TOTAL BALANCE SHEET TRANSACTIONS											
E. NET INCREASE/DECREASE											
(B - C + D)											
F. ENDING CASH (A + E)											
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											



ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	16,594,401.00	12,340,293.00	12,699,122.00	10,778,248.00				
<b>B. RECEIPTS</b>									
Revenue Limit Sources	8010-8019	0.00	1,843,338.00	601,089.00	0.00	(159,689.00)		40,072,569.00	40,072,570.00
Principal Apportionment	8020-8079	1,865,351.00	4,663,377.00	699,507.00	6,528,728.00	(277,094.00)		23,316,885.00	23,316,884.00
Property Taxes	8080-8099	(325,785.00)	(162,892.00)	(162,892.00)	(162,892.00)	0.00		(2,327,034.00)	(2,327,034.00)
Miscellaneous Funds	8100-8299	846,650.00	230,905.00	60,374.00	2,155,110.00	710,791.00		7,696,822.00	7,696,822.00
Federal Revenue	8300-8599	1,228,199.00	2,452,398.00	1,471,439.00	735,719.00	2,207,158.00		24,523,980.00	24,523,981.00
Other State Revenue	8600-8799	221,529.00	276,911.00	166,147.00	0.00	2,436,819.00		5,538,223.00	5,538,224.00
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources								0.00	
<b>TOTAL RECEIPTS</b>		3,833,944.00	9,304,037.00	2,835,664.00	9,256,665.00	4,917,985.00	0.00	98,821,445.00	98,821,447.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	5,034,671.00	5,034,671.00	5,034,671.00	5,034,671.00	1,000,000.00		52,346,710.00	52,346,709.00
Classified Salaries	2000-2999	1,198,313.00	1,198,313.00	1,198,313.00	1,198,313.00	0.00		13,783,130.00	13,783,132.00
Employee Benefits	3000-3999	1,899,756.00	1,899,756.00	1,899,756.00	1,899,756.00	150,000.00		21,147,560.00	21,147,564.00
Books and Supplies	4000-4999	195,164.00	195,164.00	195,164.00	195,164.00	1,500,000.00		3,656,640.00	3,656,643.00
Services	5000-5999	1,011,422.00	1,011,422.00	1,011,422.00	1,011,422.00	1,500,000.00		12,124,220.00	12,124,219.00
Capital Outlay	6000-6599	14,750.00	14,750.00	14,750.00	14,750.00			147,500.00	147,500.00
Other Outgo	7000-7499	67,583.00	67,583.00	67,583.00	(282,461.00)	163,511.00		373,018.00	373,018.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		9,421,659.00	9,421,659.00	9,421,659.00	9,071,615.00	4,313,511.00	0.00	103,578,778.00	103,578,785.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,178,612.00	332,559.00	660,511.00	(5,508,078.00)			16,233,989.00	
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>		1,178,612.00	332,559.00	660,511.00	(5,508,078.00)	0.00	0.00	16,233,989.00	
<b>Liabilities</b>									
Accounts Payable	9500-9599	(154,995.00)	(143,892.00)	(4,004,610.00)	(1,580,977.00)			8,910,084.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650	(154,995.00)	(143,892.00)	(4,004,610.00)	(1,580,977.00)	0.00	0.00	8,910,084.00	
<b>SUBTOTAL LIABILITIES</b>		(154,995.00)	(143,892.00)	(4,004,610.00)	(1,580,977.00)	0.00	0.00	0.00	
<b>Nonoperating</b>								0.00	
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		1,333,607.00	476,451.00	4,665,121.00	(3,927,101.00)	0.00	0.00	7,323,905.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(4,254,108.00)	358,829.00	(1,920,874.00)	(3,742,051.00)	604,474.00	0.00	2,566,572.00	(4,757,338.00)
<b>F. ENDING CASH (A + E)</b>		12,340,293.00	12,699,122.00	10,778,248.00	7,036,197.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								7,640,671.00	

**FORM L**





July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

43 69369 0000000  
Form L

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	2,124,490.92		198,925.08	2,323,416.00
2. State Lottery Revenue	8560	1,468,736.00		291,241.92	1,759,977.92
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)		3,593,226.92	0.00	490,167.00	4,083,393.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	185,100.00			185,100.00
2. Classified Salaries	2000-2999	381,373.75			381,373.75
3. Employee Benefits	3000-3999	206,136.93			206,136.93
4. Books and Supplies	4000-4999	132,095.00		490,167.00	622,262.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	63,155.00			63,155.00
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)		967,860.68	0.00	490,167.00	1,458,027.68
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,625,366.24	0.00	0.00	2,625,366.24
<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.

**FORM MYP**  
**MULTIYEAR PROJECTIONS**

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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 A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	59,078,132.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,420.48	2.51%	6,581.48	2.70%	6,759.48
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		50.16	2.49%	51.41	2.70%	52.80
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		12,089.26	-2.46%	11,791.66	-4.30%	11,284.24
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		78,225,249.33	-0.02%	78,212,783.70	-1.72%	76,871,402.47
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)		78,225,249.33	-0.02%	78,212,783.70	-1.72%	76,871,402.47
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)		60,802,921.80	-0.02%	60,793,232.51	-1.72%	59,750,603.71
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)		(1,984,288.00)	2.51%	(2,034,044.00)	2.70%	(2,089,056.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		259,497.00	30.26%	338,033.00	0.00%	338,033.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		59,078,130.80	0.03%	59,097,221.51	-1.86%	57,999,580.71
2. Federal Revenues	8100-8299	120,000.00	0.00%	120,000.00	0.00%	120,000.00
3. Other State Revenues	8300-8599	15,322,262.00	-4.19%	14,679,552.00	-4.09%	14,078,508.00
4. Other Local Revenues	8600-8799	4,630,263.00	0.00%	4,630,264.00	0.00%	4,630,264.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(12,263,467.00)	4.50%	(12,815,167.00)	0.73%	(12,909,284.00)
6. Total (Sum lines A1i thru A5)		66,887,188.80	-1.76%	65,711,870.51	-2.73%	63,919,068.71
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,200,663.55		40,791,630.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(409,033.55)		(413,125.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,200,663.55	-0.99%	40,791,630.00	-1.01%	40,378,505.00
2. Classified Salaries						
a. Base Salaries				8,410,798.82		8,451,055.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				40,256.18		40,458.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,410,798.82	0.48%	8,451,055.00	0.48%	8,491,513.00
3. Employee Benefits	3000-3999	15,527,324.82	-2.52%	15,135,883.00	-2.04%	14,826,504.00
4. Books and Supplies	4000-4999	2,038,051.00	0.00%	2,038,051.00	0.00%	2,038,051.00
5. Services and Other Operating Expenditures	5000-5999	5,133,161.00	1.35%	5,202,565.00	1.48%	5,279,558.00
6. Capital Outlay	6000-6999	147,500.00	0.37%	148,040.00	0.40%	148,639.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	723,062.00	-40.49%	430,311.00	-15.10%	365,346.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,823,021.00)	1.87%	(1,857,062.00)	0.52%	(1,866,634.00)
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)		71,357,540.19	-1.43%	70,340,473.00	-0.97%	69,661,482.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,470,351.39)		(4,628,602.49)		(5,742,413.29)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,378,729.78		7,908,378.39		3,279,775.90
2. Ending Fund Balance (Sum lines C and D1)		7,908,378.39		3,279,775.90		(2,462,637.39)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	3,107,364.00		0.00		0.00
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		3,064,696.00		3,049,356.00
2. Unassigned/Unappropriated	9790	4,781,015.59		195,079.90		(5,531,993.39)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,908,379.59		3,279,775.90		(2,462,637.39)



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	0.00		3,064,696.00		3,049,336.00
c. Unassigned/Unappropriated	9790	4,781,015.59		195,079.90		(5,531,993.39)
(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)		4,781,015.59		3,259,775.90		(2,482,637.39)

**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.

2012-13 through 2014-15: Revenues Budget has been built based on the Governor's guidance. Explanation for B1d: 2013-14 and 2014-15 include step increases and projected lower enrollment, thus reduction in certificated positions Explanation for B2d: 2013-14 and 2014-15 include step increases.

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	1,984,288.00	2.51%	2,034,044.00	2.70%	2,089,056.00
2. Federal Revenues	8100-8299	7,576,822.00	-4.16%	7,261,663.00	0.00%	7,261,663.00
3. Other State Revenues	8300-8599	9,201,719.00	-3.52%	8,878,058.00	0.00%	8,878,058.00
4. Other Local Revenues	8600-8799	907,960.00	-8.90%	827,115.00	2.24%	845,667.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	12,263,467.00	4.50%	12,815,167.00	0.73%	12,909,284.00
6. Total (Sum lines A1 thru A5)		31,934,256.00	-0.37%	31,816,047.00	0.53%	31,983,728.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,146,044.96		11,257,505.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				111,460.04		112,576.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,146,044.96	1.00%	11,257,505.00	1.00%	11,370,081.00
2. Classified Salaries						
a. Base Salaries				5,372,332.92		5,399,194.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				26,861.08		26,996.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,372,332.92	0.50%	5,399,194.00	0.50%	5,426,190.00
3. Employee Benefits	3000-3999	5,620,239.27	1.00%	5,676,441.00	1.00%	5,733,205.00
4. Books and Supplies	4000-4999	1,618,592.05	-6.96%	1,505,921.39	2.78%	1,547,837.00
5. Services and Other Operating Expenditures	5000-5999	6,991,058.00	-7.41%	6,472,765.00	-1.22%	6,393,739.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,472,977.00	2.12%	1,504,221.00	0.56%	1,512,676.00
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)		32,221,244.20	-1.26%	31,816,047.39	0.53%	31,983,728.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(286,988.20)		(0.39)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		286,988.59		0.39		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.39		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11.90				
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	(11.51)		0.00		0.00
f. Total Components of Ending Fund Balance		0.39		0.00		0.00
(Line D3f must agree with line D2)						



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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<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	61,062,420.00	0.11%	61,131,265.51	-1.71%	60,088,636.71
2. Federal Revenues	8100-8299	7,696,822.00	-4.09%	7,381,663.00	0.00%	7,381,663.00
3. Other State Revenues	8300-8599	24,523,981.00	-3.94%	23,557,610.00	-2.55%	22,956,566.00
4. Other Local Revenues	8600-8799	5,538,223.00	-1.46%	5,457,379.00	0.34%	5,475,931.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		98,821,444.80	-1.31%	97,527,917.51	-1.67%	95,902,796.71
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				52,346,708.51		52,049,135.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(297,573.51)		(300,549.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,346,708.51	-0.57%	52,049,135.00	-0.58%	51,748,586.00
2. Classified Salaries						
a. Base Salaries				13,783,131.74		13,850,249.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				67,117.26		67,454.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,783,131.74	0.49%	13,850,249.00	0.49%	13,917,703.00
3. Employee Benefits	3000-3999	21,147,564.09	-1.59%	20,812,324.00	-1.21%	20,559,709.00
4. Books and Supplies	4000-4999	3,656,643.05	-3.08%	3,543,972.39	1.18%	3,585,888.00
5. Services and Other Operating Expenditures	5000-5999	12,124,219.00	-3.70%	11,675,330.00	-0.02%	11,673,297.00
6. Capital Outlay	6000-6999	147,500.00	0.37%	148,040.00	0.40%	148,639.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	723,062.00	-40.49%	430,311.00	-15.10%	365,346.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(350,044.00)	0.80%	(352,841.00)	0.32%	(353,958.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		103,578,784.39	-1.37%	102,156,520.39	-0.50%	101,645,210.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(4,757,339.59)		(4,628,602.88)		(5,742,413.29)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,665,718.37		7,908,378.78		3,279,775.90
2. Ending Fund Balance (Sum lines C and D1)		7,908,378.78		3,279,775.90		(2,462,637.39)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	11.90		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,107,364.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		3,064,696.00		3,049,356.00
2. Unassigned/Unappropriated	9790	4,781,004.08		195,079.90		(5,531,993.39)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,908,379.98		3,279,775.90		(2,462,637.39)

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	0.00		3,064,696.00		3,049,356.00
c. Unassigned/Unappropriated	9790	4,781,015.59		195,079.90		(5,531,993.39)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(11.51)		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)		4,781,004.08		3,259,775.90		(2,482,637.39)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.62%		3.19%		-2.44%
<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? b. If you are the SELPA AU and are excluding special education pass-through funds 1. Enter the name(s) of the SELPA(s)	No					
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)		11,787.69		11,170.90		10,653.90
3 Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		103,578,784.39		102,156,520.39		101,645,210.00
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)		103,578,784.39		102,156,520.39		101,645,210.00
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)		3,107,363.53		3,064,695.61		3,049,356.30
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)		3,107,363.53		3,064,695.61		3,049,356.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

**FORM RL**  
**REVENUE LIMIT SUMMARY**

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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	6,080.48	6,217.48
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	6,217.48	6,420.48
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,217.48	6,420.48
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	48.59	50.16
c. Revenue Limit ADA	0033	12,291.65	12,089.26
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	77,020,339.32	78,225,249.33
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	77,020,339.32	78,225,249.33
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	61,152,609.01	60,802,921.80
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,134,252.00	736,801.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	163,066.00	148,029.00
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)	---	971,166.00	588,772.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	62,123,775.01	61,391,693.80

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	23,316,884.00	23,316,884.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	2,209,047.00	2,475,063.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,107,837.00	20,841,821.00
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	41,015,938.01	40,549,872.80
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	527,512.00	477,304.00
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)	---	(527,512.00)	(477,304.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	40,488,426.01	40,072,568.80
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	40,488,426.01	

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

**FORM 01CS**  
**CRITERIA & STANDARDS**  
**REVIEW**

---

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	12,922.39	12,963.08	N/A	Met
Second Prior Year (2010-11)	12,519.38	12,474.06	0.4%	Met
First Prior Year (2011-12)	12,279.96	12,291.65	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	12,089.26			

### 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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2009-10)	12,669		13,003	N/A	Met
Second Prior Year (2010-11)	12,669		12,668	0.0%	Met
First Prior Year (2011-12)	12,407		12,541	N/A	Met
Budget Year (2012-13)	12,186				

### 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)	12,401	13,003	95.4%
Second Prior Year (2010-11)	12,227	12,668	96.5%
First Prior Year (2011-12)	12,140	12,541	96.8%
	Historical Average Ratio:		96.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.7%

#### 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)	11,788	12,186	96.7%	Met
1st Subsequent Year (2013-14)	11,171	11,656	95.8%	Met
2nd Subsequent Year (2014-15)	10,654	11,116	95.8%	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)	6,217.48	6,420.48	6,581.48	6,759.48
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)	4,936.55	4,990.51	5,115.65	5,254.01
d. Prior Year Funded BRL per ADA		4,936.55	4,990.51	5,115.65
e. Difference (Step 1c minus Step 1d)		53.96	125.14	138.36
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.09%	2.51%	2.70%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	12,291.65	12,089.26	11,791.66	11,284.24
b. Prior Year Revenue Limit (Funded) ADA		12,291.65	12,089.26	11,791.66
c. Difference (Step 2a minus Step 2b)		(202.39)	(297.60)	(507.42)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.65%	-2.46%	-4.30%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		-0.56%	0.05%	-1.60%
<b>Revenue Limit Standard (Step 3, plus/minus 1%)</b>		-1.56% to .44%	-.95% to 1.05%	-2.60% to -.60%

##### 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)	23,316,884.00	23,316,884.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%)</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	63,805,310.00	63,389,454.00	63,458,300.00	62,415,671.00
District's Projected Change in Revenue Limit:		-0.65%	0.11%	-1.64%
Revenue Limit Standard:		-1.56% to .44%	-.95% to 1.05%	-2.60% to -.60%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio 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)	65,348,152.49	71,062,753.85	92.0%
Second Prior Year (2010-11)	64,542,317.97	70,474,000.80	91.6%
First Prior Year (2011-12)	64,122,194.76	71,316,467.03	89.9%
	Historical Average Ratio:		91.2%

	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.2% to 94.2%	88.2% to 94.2%	88.2% to 94.2%

### 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)	65,138,737.19	71,357,540.19	91.3%	Met
1st Subsequent Year (2013-14)	64,378,568.00	70,340,473.00	91.5%	Met
2nd Subsequent Year (2014-15)	63,696,522.00	69,661,482.00	91.4%	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):	-0.56%	0.05%	-1.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.56% to 9.44%	-9.95% to 10.05%	-11.60% to 8.40%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.56% to 4.44%	-4.95% to 5.05%	-6.60% to 3.40%

### 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)	10,735,992.69		
Budget Year (2012-13)	7,696,822.00	-28.31%	Yes
1st Subsequent Year (2013-14)	7,381,663.00	-4.09%	No
2nd Subsequent Year (2014-15)	7,381,663.00	0.00%	No

Explanation:  
(required if Yes)

One-time Ed Jobs Fund expires in September 2012. Ed Jobs Fund will exhaust by end of fiscal year 2011-12 for ARUSD.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2011-12)	25,705,660.02		
Budget Year (2012-13)	24,523,981.00	-4.60%	No
1st Subsequent Year (2013-14)	23,557,610.00	-3.94%	No
2nd Subsequent Year (2014-15)	22,956,566.00	-2.55%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2011-12)	6,570,187.11		
Budget Year (2012-13)	5,538,223.00	-15.71%	Yes
1st Subsequent Year (2013-14)	5,457,379.00	-1.46%	No
2nd Subsequent Year (2014-15)	5,475,931.00	0.34%	No

Explanation:  
(required if Yes)

Due to uncertainty, local grants and donations received in 2011-12 have not been budgeted for 2012-13 and forward.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2011-12)	5,910,933.02		
Budget Year (2012-13)	3,856,643.05	-38.14%	Yes
1st Subsequent Year (2013-14)	3,543,972.39	-3.08%	No
2nd Subsequent Year (2014-15)	3,585,888.00	1.18%	No

Explanation:  
(required if Yes)

Prior year categorical carryovers are assumed to be spent at the end of fiscal year 2011-12.



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

First Prior Year (2011-12)	13,828,392.87		
Budget Year (2012-13)	12,124,219.00	-12.32%	Yes
1st Subsequent Year (2013-14)	11,675,330.00	-3.70%	No
2nd Subsequent Year (2014-15)	11,673,297.00	-0.02%	No

**Explanation:**  
(required if Yes)

Prior year categorical carryovers are assumed to be spent at the end of fiscal year 2011-12.

**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)	43,011,839.82		
Budget Year (2012-13)	37,759,026.00	-12.21%	Not Met
1st Subsequent Year (2013-14)	36,396,652.00	-3.61%	Met
2nd Subsequent Year (2014-15)	35,814,160.00	-1.60%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2011-12)	19,739,325.89		
Budget Year (2012-13)	15,780,862.05	-20.05%	Not Met
1st Subsequent Year (2013-14)	15,219,302.39	-3.56%	Met
2nd Subsequent Year (2014-15)	15,259,185.00	0.26%	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)

One-time Ed Jobs Fund expires in September 2012. Ed Jobs Fund will exhaust by end of fiscal year 2011-12 for ARUSD.

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

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

Due to uncertainty, local grants and donations received in 2011-12 have not been budgeted for 2012-13 and forward.

- 1b. STANDARD NOT MET - Projected total operating expenditures 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Prior year categorical carryovers are assumed to be spent at the end of fiscal year 2011-12.

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

Prior year categorical carryovers are assumed to be spent at the end of fiscal year 2011-12.

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?

No

- 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)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

103,578,784.39			
0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
103,578,784.39	1,035,787.84	2,088,063.00	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)	0.00	3,267,386.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	15,937,258.90	12,638,840.14	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			0.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			9,041,973.78
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.39)	(0.75)
f. Available Reserves (Lines 1a through 1e)	15,937,258.90	15,906,225.75	9,041,973.03
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	109,629,475.92	108,912,871.14	110,558,518.16
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)	109,629,475.92	108,912,871.14	110,558,518.16
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	14.5%	14.6%	8.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.8%</b>	<b>4.9%</b>	<b>2.7%</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)	1,686,562.40	71,062,753.85	N/A	Met
Second Prior Year (2010-11)	160,514.24	70,474,000.80	N/A	Met
First Prior Year (2011-12)	(3,547,496.36)	71,316,467.03	5.0%	Not Met
Budget Year (2012-13) (Information only)	(4,470,350.19)	71,357,540.19		

### 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)

The District is working on a multi-year budget plan that involves bargaining unit contract items to mitigate deficit.

## 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)	9,076,015.53	14,270,696.50	N/A		Met
Second Prior Year (2010-11)	13,693,724.91	15,765,711.90	N/A		Met
First Prior Year (2011-12)	15,663,963.00	15,926,226.14	N/A		Met
Budget Year (2012-13) (Information only)	12,378,729.78				

<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):	11,788	11,171	10,654
District's Reserve Standard Percentage Level:	3%	3%	3%

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):

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

No

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	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)	103,578,784.39	102,156,520.39	101,645,210.00
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)	103,578,784.39	102,156,520.39	101,645,210.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,107,363.53	3,064,695.61	3,049,356.30
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,107,363.53	3,064,695.61	3,049,356.30



### 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	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	3,064,696.00	3,049,356.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,781,015.59	195,079.90	(5,531,993.39)
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)	(11.51)	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)	4,781,004.08	3,259,775.90	(2,482,637.39)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.62%	3.19%	-2.44%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,107,363.53</b>	<b>3,064,695.61</b>	<b>3,049,356.30</b>
Status:	Met	Met	Not Met

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

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

Required 3% reserve is met for fiscal year 2012-13 and 2013-14. For fiscal year 2014-15, District is working on a multi-year budget plan that involves bargaining unit contract items to mitigate deficit in order to meet the 3% reserve requirement.

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

- 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?

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

DATA ENTRY: 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)	(12,247,213.33)			
Budget Year (2012-13)	(12,263,467.00)	16,253.67	0.1%	Met
1st Subsequent Year (2013-14)	(12,815,167.00)	551,700.00	4.5%	Met
2nd Subsequent Year (2014-15)	(12,909,284.00)	94,117.00	0.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:  
(required if NOT met)

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

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

--

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

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


## S6. Long-term Commitments

Identify all existing and new multiyear 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	2	General Fund	General Fund 01 - 7439	156,471
Certificates of Participation	13	Federal QSCB Funds/General Fund	Bonds Fund 21 - 7438 & 7439	28,000,000
General Obligation Bonds				
Supp Early Retirement Program	1	General Fund	General fund 01 - 3900	497,593
State School Building Loans				
Compensated Absences				

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

SERP (7/1/09- 7/1/13)	2	General Fund	General Fund 01 - 3900	475,390
SERP (7/1/10 - 7/1/14)	3	General Fund	General Fund 01 - 3900	365,076
Capital Lease - VOIP (7/1/09 - 7/1/13)	1	General Fund	General Fund 01 - 7439	182,590

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	98,678	98,678	65,785	0
Certificates of Participation	154,500	154,500	154,500	154,500
General Obligation Bonds				
Supp Early Retirement Program	497,593	497,593	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued)

SERP (7/1/09- 7/1/13)	237,695	237,695	237,695	0
SERP (7/1/10 - 7/1/14)	121,692	121,692	121,692	121,692
Capital Lease - VOIP (7/1/09 - 7/1/13)	192,270	192,270	0	0

Total Annual Payments:

Has total annual payment increased over prior year (2011-12)?

1,302,428	1,302,428	579,672	276,192
No	No	No	No



---

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

---

DATA ENTRY: Enter an explanation if Yes

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

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

--

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

---

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

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

No

2.

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

**Explanation:**  
(required if Yes)

--

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

ARUSD pays OPEB for only two retirees up to age 65. District obligations will end 2012-13 and 2017-18, respectively for the two retirees.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

58,900.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

58,900.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Estimated

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

0.00

0.00

0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

13,900.00

9,000.00

9,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

13,900.00

9,000.00

9,000.00

- d. Number of retirees receiving OPEB benefits

2

1

1

**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

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:

Self-insurance programs include Blue Cross Medical and Dental.

3. Self-Insurance Liabilities

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

10,942,934.00

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)
547,185.00	547,185.00	547,185.00
10,942,934.00	10,946,208.00	10,949,515.00

## 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	676.5	653.3	636.3	619.3

#### 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 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)?

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

505,967

7. Amount included for any tentative salary schedule increases

Budget Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

0

0

0

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

Budget Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

**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:

**Certificated (Non-management) Step and Column Adjustments**

Budget Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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

Budget Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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?

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

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



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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-managment) FTE positions	318.3	318.2	318.2	318.2

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

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

No

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

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

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

--

**Negotiations Settled**

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

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

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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?

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If Yes, date of budget revision board adoption:

4. Period covered by the agreement

Begin Date:

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End Date:

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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)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

--

**Negotiations Not Settled**

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

154,440

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
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**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)

**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:


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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)

**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)

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

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


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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	77.0	76.0	76.0	76.0

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

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

No

If Yes, complete question 2.

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

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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)

Negotiations Not Settled

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

89,013

4. Amount included for any tentative salary schedule increases

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

**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)

**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)

## ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

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)

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

Yes

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

Yes

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)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:  
(optional)

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