



***Every Student Succeeds***  
***Craig Wheaton, Ed.D., Superintendent***

## **2012-13 Annual Budget Summary**

**Presented to  
BOARD OF EDUCATION  
June 2012**

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## *Table of Contents*

Board Goals	1
Introduction	2
Message from the Administrator of Business Services	3
Facts & Figures	4
Assumptions	5
Revenue	7
Revenue Details	8
Lottery Funds	9
Expenditures	10
Site Budgets (Lottery Funds)	11
Reserves	12
Enrollment	13
General Fund	14
General Fund - Form 01	15
Other Funds	17
Adult Education Fund - Form 11	19
Child Development Fund - Form 12	21
Cafeteria Special Revenue - Fund Form 13	23
Deferred Maintenance Fund - Form 14	25
Post-Employment Benefit Reserve – Form 20	27
Building Fund - Form 21	29
Capital Facilities Fund - Form 25	31
County School Facilities Fund - Form 35	33
Special Reserve (Facilities) - Form 40	35
Bond Interest & Redemption - Form 51	37
Debt Service Fund - Form 56	39
Self-Insurance Fund - Form 67	41



*"Every Student Succeeds"*

In Visalia Unified School District, every student will be prepared to compete, succeed, and excel in life.

## **WE BELIEVE**

- ❖ **All students can learn**  
All staff members must hold high expectations for all students, must believe that students can meet expectations, and must be willing to support students in their efforts.
- ❖ **Learning is our primary mission**  
Our work as teachers, support staff, and administrators is aimed at helping all students learn and achieve at high levels.
- ❖ **Learning is supported best by powerful teaching**  
Powerful teaching is the result of strong curriculum, structured direct instruction, effective teaching strategies, and the use of data to evaluate our effectiveness.
- ❖ **The learning relationship is critical to our work**  
The connection between student and teacher is the most important relationship in our organization.
- ❖ **How we work as adults matters**  
Working in teams is more productive than working as individuals, and the foundation for effective teams is communication, trust, and respect.
- ❖ **Family support and involvement greatly enhance the success of children**  
Achievement is supported best when families and schools come together to support students.
- ❖ **The entire community plays a role in the success of students**  
An educated community is a successful community, and all of Visalia has the responsibility of supporting academic achievement.
- ❖ **The diversity of our students, staff, and families is an asset**  
The students who attend our schools and their families are diverse in many ways, and we value the qualities that this diversity brings to our schools and to our community.
- ❖ **We must uphold the highest ethical standards**  
Our values include hard work, excellence, perseverance, trustworthiness, caring, responsibility, respect, fairness, and citizenship.

## Introduction

The budget is designed to inform the public how the District drives its financial resources and the manner in which the District plans to allocate those resources during the 2012-13 fiscal year. The document includes the budget development criteria, as well as the assumptions that are applied with respect to revenue and expenditures. Also included are District goals that serve as the blueprint for success for every student and drives the expenditures of the District.

All of the financial resources of the District are contained within various funds, some of which are restricted by State and Federal law, or committed for specific purposes by action of the Board of Trustees. The General Fund (010) is the primary operating fund of the District. The majority of District business is carried out through the General Fund.

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Visalia Unified School District. The District's Budget is an expression in dollars of the educational program so as many benefits as possible are directly related to the students in the classroom and to the total educational program. The Budget is a planning document that translates educational policy into sound instructional programs and delivery systems through the prudent allocation of financial resources.

The Budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes including:

- A statement of District priorities
- A description of the educational plan and resources to support the plan
- A financial plan outlining proposed District actions
- An accountability tool
- A public information document
- A reflection of District goals

## Message from the Administrator of Business Services

The 2012-13 fiscal year will prove to be another tough year full of uncertainty for school districts. The state and national economy are growing but at a much slower rate than expected and for the second straight year the state will adopt a budget with “trigger” cuts to education. The Districts budget is built assuming that these cuts will occur and has planned to deficit spend and make adjustments for the 2013-14 fiscal year. Fortunately, the District has a reserve and fund balance that will allow the Board, staff and community to carefully plan these adjustments if necessary.

Over last four tough budget years, the District has made reductions to keep pace with shrinking revenues from the State. Class sizes in our lower grades have increased and whole programs that supported our students and provided opportunities to improve and enhance the educational program were eliminated by state flexibility of restricted dollars. Yet over that same time frame we have managed to maintain a focus on the instruction and each year our students have performed better as we continue to make academic gains and graduate more students.

The 2012-13 fiscal year will be no different. The Governor issued his January budget proposal with many changes to education finance but tied to the passage of a tax measure to meet revenue expectations and balance the State Budget. In May, when the Governor issued his revision, the State deficit had grown; however, the plan for education remained unchanged – flat funding if the tax measure passes and trigger cuts of \$441 per student if it does not. The trigger cut represents over \$11 million to VUSD. While we are able to withstand this reduction in the budget year, we will need to make significant reductions next year to balance the budget going forward.

With careful budget planning and re-appropriations, budget reductions and savings, and planned use of our district reserve, the district has been able to present a budget that continues our many fine educational programs without major disruptions. This budget demonstrates that Visalia Unified continues to place a priority on giving our students the best learning environment, the most qualified teaching and classified staff, safe schools, and continued excellence in education.

Much appreciation goes out to the hard working and dedicated Budget and Finance folks for staying on top of the complex budget process. Appreciation is also extended to our Superintendent and our Governing Board who provide excellent guidance and direction in setting the financial priorities of this budget putting our students first. We strive to live out our dedication to the students, schools, district, and community by responsibly working together to continuously improve a fine public education system in Visalia.

Nathan Hernandez  
Administrator, Business Services  
Visalia Unified School District

*The state budget is not the kids' fault; they deserve our best – every single day.*  
Robert Groeber – Assistant Superintendent, Administrative Services

## Facts & Figures

### Board of Education

President	Rodney Elder	Member	Jim Qualls
Clerk	Tim Chaney	Member	Charles Ulmschneider
Member	William Fulmer	Member	Lucia Vazquez
Member	Donna Martin		

### Superintendent & Administrators

Craig Wheaton, Ed.D.	Superintendent
Robert Gröeber	Assistant Superintendent, Administrative Services
Cindy Costa	Assistant Superintendent, Human Resources Dev
Nathan Hernandez	Administrator Business Services, Administrative Services

### Total Employees - Full Time Equivalent (FTE)

Full Time Equivalent (FTE) Projected in all funds for 2012-13

Certificated Employees	1,190.28 FTE
Classified Employees	896.72 FTE
Management Certificated & Classified	187.06 FTE
	<u>2,274.06</u>

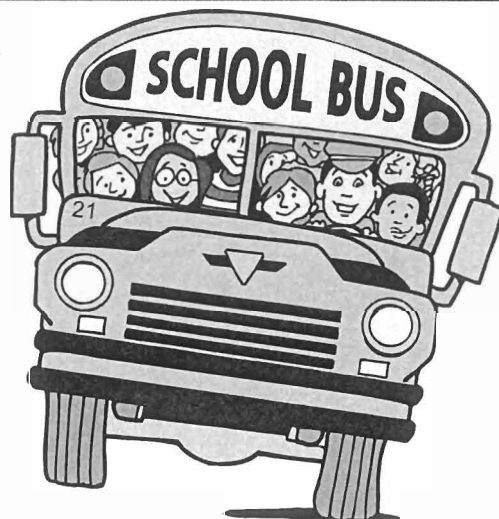
### Total Students - Average Daily Attendance (ADA)

K-12 Average Daily Attendance (ADA) Projected for 2012-13 P2

Total Revenue Limit and Charter Schools	26,141.25
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### Schools

25 Elementary Schools	1 Charter Alternative Academy School
4 Middle Schools	1 Charter Home School Program
4 High Schools	1 Charter Vocational High School
1 Continuation High School	1 Special Education School
1 Charter Independent Study High School	1 Adult Education School



# Assumptions

There are many variables which impact a school district's budget, including student enrollment, student attendance, school facilities, State and Federal funding, and program expenditures. Because of this, the district makes assumptions based on the best information available at the time that the budget is adopted, and develops the budget accordingly. The adopted budget, therefore, should be considered a "financial snapshot" of the District as it stands on the date that the budget is adopted. As circumstances change, revisions are made to the budget to reflect the changes. The Board approves these budget revisions as they are made. The assumptions on which the 2012-13 Budget is based are as follows:

## Revenue Limit

- Regular Average Daily Attendance (ADA) from 2011-12 P-2 K-12 with zero projected growth for 12-13: 25,422.01 + 719.24 Charters = 26,141.25
- Statutory K-12 Cost of Living Adjustment (COLA) of 3.24% with K-12 Revenue Limit Deficit of 22.272% based on the Governor's May Revised Budget.
- The new Base Revenue Limit is \$6,719.80 with the 22.272% deficit and an additional reduction of \$441 if the tax initiative fails in November = \$4,782.17 per ADA. This is subject to both the final 2012-13 budget adopted by the Legislature and the passage of the Governor's Tax Initiative failing in the November election.

## Federal Revenue

- Special Education Federal Revenue \$4,006,478.
- No Child Left Behind \$10,527,565.
- One-time revenue not budgeted until received.

## Other State Revenue

- A zero COLA increase and/or reduction on all State programs.
- Lottery revenue is projected to be \$141.75 per ADA, of which \$23.75 is restricted to instructional materials, and \$118.00 is unrestricted = \$4,168,159. Note: Lottery funds are directed to be spent at the school sites.
- Economic Impact Aid \$3,772,494.

## Other Local Revenue

- Special Education SELPA \$8,229,341.
- Interest revenue projected to be \$550,000.
- One-time revenue from donations not budgeted until received.



## *Expenditure Assumptions*

### **Certificated Salaries**

- Implementation of Board adopted Fiscal Policies.
- Full implementation of salary and stipend schedules.
- Step & Column increases are budgeted at \$1,516,761.

### **Classified Salaries**

- Implementation of Board adopted Fiscal Policies.
- Implementation of classified CSEA salary schedule for FY 2012-13.
- Step and Longevity increases are budgeted at \$627,011.

### **Employee Benefits**

- Continued implementation of current fringe benefits and Health & Welfare program at full cost as follows:
  - SISC Certificated budgeted at \$13,375.45 at adoption, including an annual employee contribution of \$600 (with spouse + \$440 and \$110 per dependent).
  - SISC Classified budgeted at \$12,925.00 at adoption.
  - SISC Management budgeted at \$13,375.45 at adoption, including an annual employee contribution of \$600 (with spouse + \$440 and \$110 per dependent).

- Employer Benefits are budgeted as follows:

	Certificated	Classified
Retirement	8.25%	11.417%
Payroll taxes	7.02%	14.823%

### **Books & Supplies**

- Unrestricted supplies at sites to be from Lottery Funds.
- Implementation of Board adopted Fiscal Policy site allocations.
- Site allocations are based on 2011-12 CBEDS and budgeted at 75% with the remaining to be recalculated at 2012-13 CBEDS in October.

### **Services & Other Operating Expenses**

- Routine Restricted Maintenance Account is funded at 3% of total General Fund expenditures (including net transfers).

### **Capital Outlay**

- Budgeted to site and program requests.

### **Other Outgo**

- Deferred Maintenance has been budgeted (interfund transfer) at the full 1/2 of 1% level although there is no state contribution for regular deferred maintenance projects in 2012-13.

### **Contributions**

- Contributions to restricted programs to cover projected encroachment will be \$9,020,036.



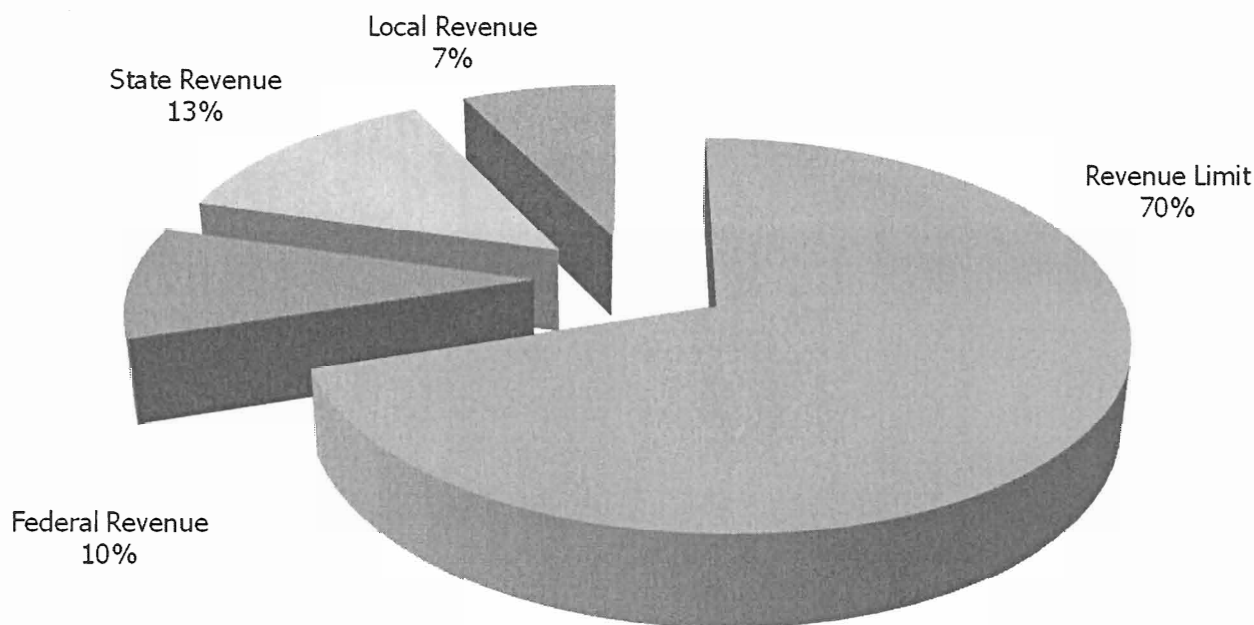
# Revenue

## Where the Money Comes From to Operate Our Schools

The District receives revenue from the following major sources:

- State Revenue Limit - \$129,221,119
- Federal Revenue - \$17,487,368
- Other State Revenue - \$24,466,919
- Local Revenue - \$13,389,080

## 2012-13 Revenue



## Revenue Limit Components 2012-13

VUSD's single largest source of income is State Revenue Limit Funds. The State Revenue Limit is based on the District Average Daily Attendance (ADA) multiplied by a revenue limit amount as defined for each district, and adjusted annually by the state Cost of Living Adjustment (COLA). For 2012-13, the K-12 statutory COLA is 3.24% with a K-12 Revenue Limit Deficit of 22.272%.

## Revenue Details

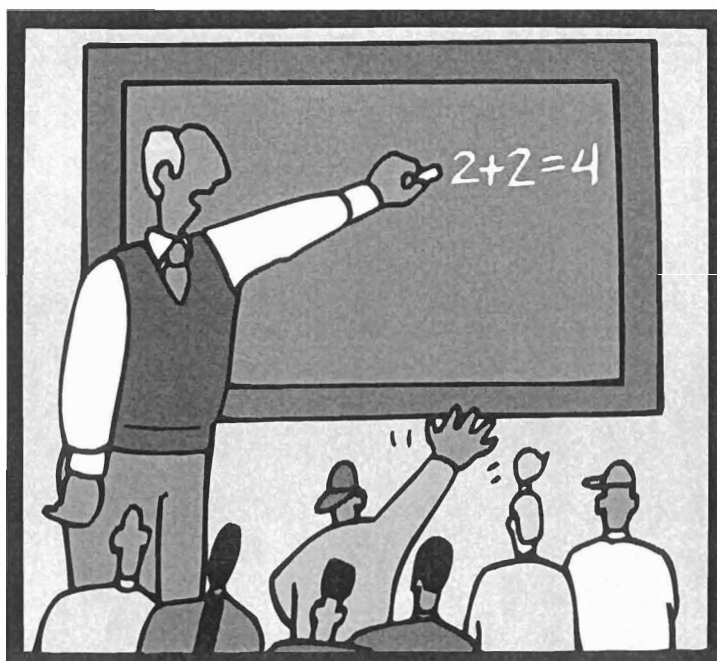
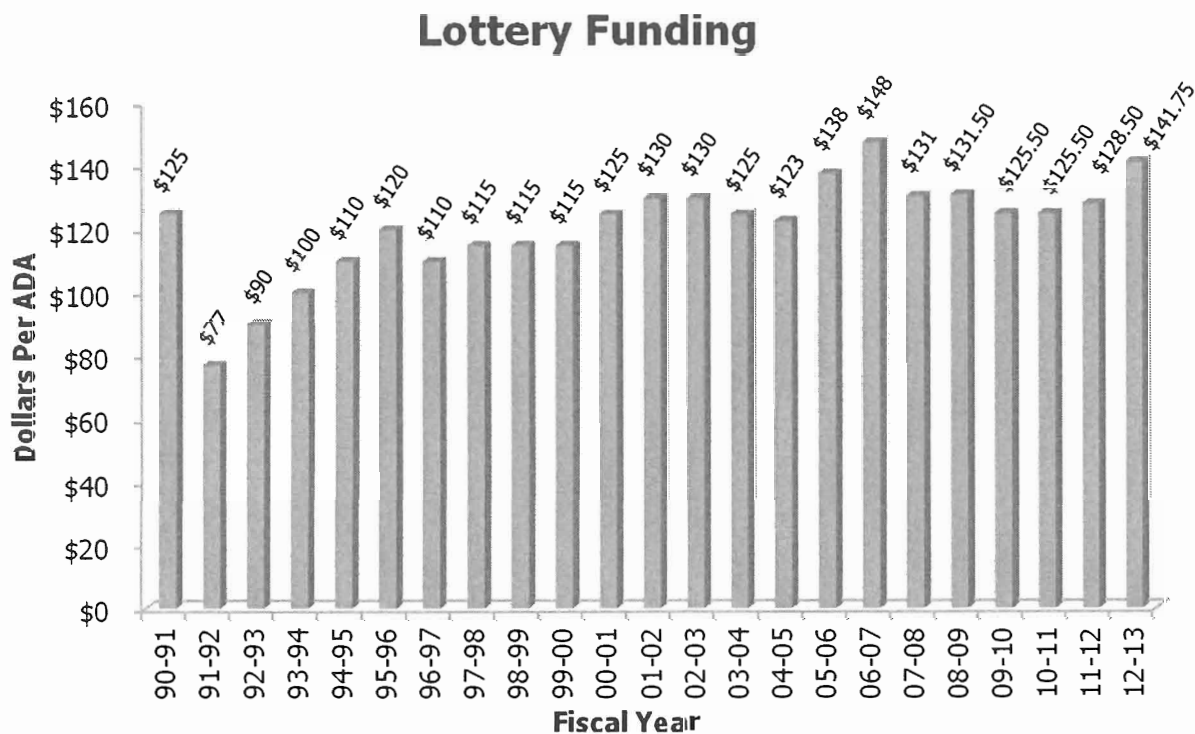
The following is a summary of district income by account within each major category. For comparison, the actual amount of income received in each category last year is also shown.

	2011-12 Adopted Budget	2011-12 Estimated Actuals	2012-13 Proposed Budget
<b>REVENUE LIMIT SOURCES</b>			
State Aid	104,194,874	112,316,863	102,396,659
Charter Sch Gen Purp Entitlement – State Aid	3,826,248	3,826,248	4,787,030
Property Taxes	22,304,686	22,216,146	21,771,823
PERS Reduction Transfer	237,358	343,509	266,237
Trfs to Charter Schools in Lieu of Property Taxes	-	-	-630
<b>TOTAL REVENUE LIMIT SOURCES</b>	<b>130,563,166</b>	<b>138,702,766</b>	<b>129,221,119</b>
<b>FEDERAL REVENUES</b>			
Special Education Entitlement	4,002,800	4,709,986	4,006,478
Federal Interagency Contract	1,251,752	1,377,897	1,291,779
NCLB/IASA	10,043,956	19,812,347	10,527,565
Voc & Technology Education Act	212,903	202,747	202,747
Safe and Drug Free Schools	-	600,000	600,000
Other Federal Revenue	717,138	760,788	858,799
<b>TOTAL FEDERAL REVENUES</b>	<b>16,228,549</b>	<b>27,463,765</b>	<b>17,487,368</b>
<b>OTHER STATE REVENUES</b>			
Home-To-School Transportation	1,091,720	1,110,624	1,110,624
Economic Impact Aid	3,571,721	3,772,494	3,772,494
Special Education Transportation	55,425	56,383	56,383
All Other State Apportionments – Current Year	168,482	168,423	168,423
Class Size Reduction K-3	4,014,879	3,787,940	3,787,940
Mandated Costs Reimbursements	-	458,755	-
State Lottery Revenue	3,727,014	4,168,158	4,168,159
After School Education and Safety (ASES)	-	450,000	414,708
School Community Violence Prevention Grant	100,000	100,000	-
All Other State Revenue	9,672,887	10,764,698	10,988,188
<b>TOTAL OTHER STATE REVENUE</b>	<b>22,402,128</b>	<b>24,837,475</b>	<b>24,466,919</b>
<b>OTHER LOCAL REVENUES</b>			
Com Redevelopment Funds not subject to RL	806,442	806,442	-
Sale of Equipment and Supplies	500	2,540	500
Leases and Rentals	332,000	318,330	332,000
Interest	750,000	750,000	550,000
Transportation Services	805,751	810,573	760,751
Local Interagency Services	1,278,482	1,502,495	1,356,898
Mitigation / Developer Fees	18,000	18,000	15,000
All Other Local Revenue	991,998	3,900,112	1,012,404
All Other Transfers In	1,132,186	1,132,186	1,132,186
Special Education SELPA Transfers from COE	7,984,505	8,413,511	8,229,341
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>14,099,864</b>	<b>17,654,189</b>	<b>13,389,080</b>
<b>TOTAL REVENUE</b>	<b>\$183,293,707</b>	<b>\$208,658,195</b>	<b>\$184,564,486</b>

## State Lottery Fund

School Districts in California first received proceeds from the State Lottery in 1986. Over the years, lottery income has proven to be a steady but unpredictable source of income fluctuating tremendously, from a high point of \$179 per ADA in 1988-89 to a low of \$77 per ADA in 1991-92.

Lottery revenues are based on the district's annual Average Daily Attendance (ADA). Lottery revenue of \$141.75 per ADA for 2012-13 is based on \$118.00 per ADA, Unrestricted and \$23.75 per ADA, Restricted.



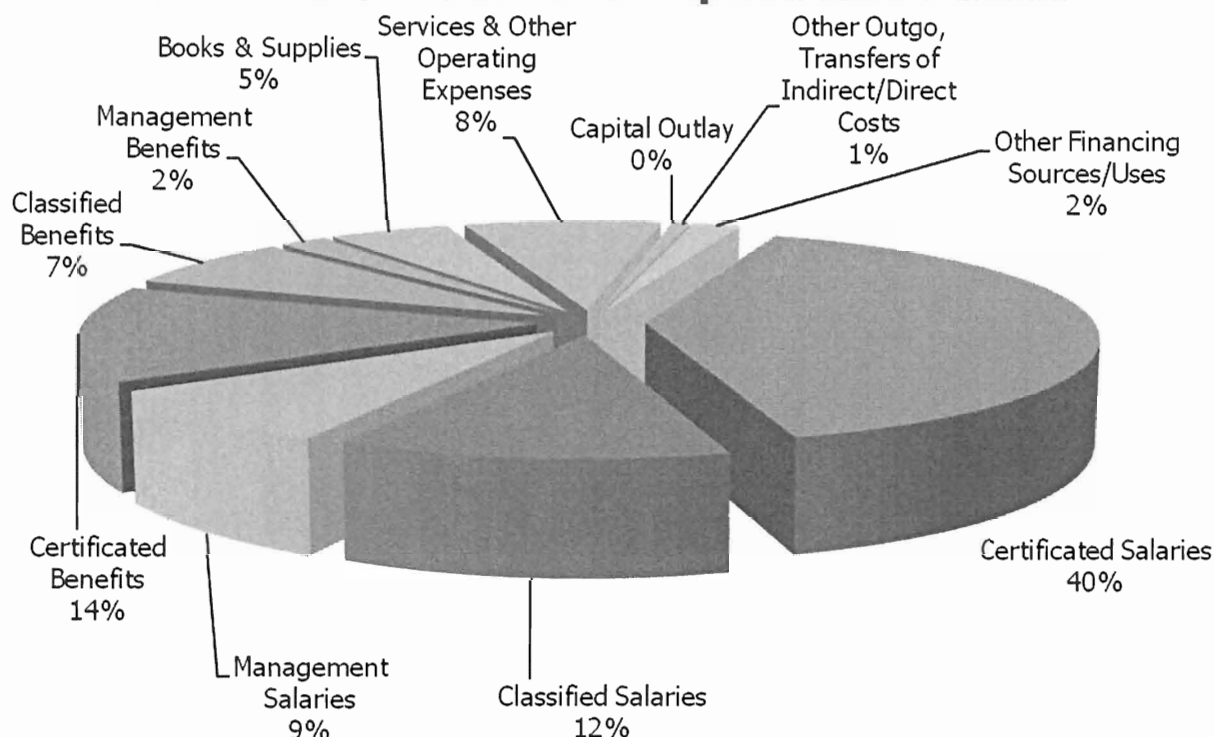
## Expenditure Distribution

### How Funds are Allocated to Support Education

The majority of District revenue goes into direct services for students, as illustrated in the chart below. Expenditures are divided into the following categories:

- Certificated Salaries: teachers and counselors
- Classified Salaries: clerical, instructional aides, custodians, food service, ect.
- Management Salaries: superintendent, principals, directors, supervisors, nurses, ect.
- Benefits: Health & Welfare, mandatory fringe benefits
- Books & Supplies: textbooks, supplies
- Services & Other Operating Expenses: utilities, professional services, ect.
- Capital Outlay: building improvements, equipment, ect.
- Other Outgo: special education tuition, excess costs

### 2012-13 General Fund Expenditure Details



Expenditure	2012-13	Percentage
Certificated Salaries	\$77,726,285	39.98%
Classified Salaries	\$23,573,199	12.13%
Management Salaries	\$16,543,794	8.51%
Certificated Benefits	\$28,163,079	14.49%
Classified Benefits	\$14,481,983	7.45%
Management Benefits	\$3,810,925	1.96%
Books & Supplies	\$9,556,136	4.91%
Services & Other Operating Expenses	\$15,560,297	8.00%
Capital Outlay	\$14,000	0.01%
Other Outgo/Transfers of Indirect/Direct	\$1,261,096	0.65%
<b>Total Expenditures</b>	<b>\$190,690,794</b>	
Other Financing Sources/Uses	\$3,708,683	1.91%
<b>Total Expenditures + Sources</b>	<b>\$194,399,477</b>	<b>100.00%</b>

## Site Budgets (Lottery Funds)

Lottery funds are used at the site's discretion for instructional supplies, office supplies, and other day to day classroom needs. Site allocations are based on 2011-12 CBEDS enrollment and budgeted at 75% with the remaining in reserve. The reserve funds are allocated based on 2012-13 CBEDS enrollment and reallocated to the sites.

### 2012-13 Site Allocations

School	2012-13 Lottery Allocation
Conyer Elementary	\$16,468
Cottonwood Elementary	\$29,344
Crestwood Elementary	\$25,074
Crowley Elementary	\$24,541
Elbow Creek Elementary	\$17,037
Fairview Elementary	\$19,455
Four Creeks Elementary	\$25,963
Golden Oak Elementary	\$21,091
Goshen Elementary	\$20,308
Manuel F. Hernandez Elementary	\$26,496
Highland Elementary	\$18,317
Houston Elementary	\$20,913
Hurley Elementary	\$23,516
Ivanhoe Elementary	\$23,473
Linwood Elementary	\$26,165
Mineral King Elementary	\$23,972
Annie R. Mitchell Elementary	\$26,354
Mountain View Elementary	\$21,731
Oak Grove Elementary	\$25,553
Pinkham Elementary	\$18,565
Royal Oaks Elementary	\$21,482
Shannon Ranch	\$20,500
Veva Blunt Elementary	\$20,095
Washington Elementary	\$12,448
Willow Glen Elementary	\$21,198
Riverbend Special Education	\$3,545
Elementary Reserve	\$202,960
Divisadero Middle School	\$41,500
Green Acres Middle School	\$52,133
La Joya Middle School	\$45,089
Valley Oak Middle School	\$42,397
Middle School Reserve	\$59,924
El Diamante High School	\$158,269
Golden West High School	\$146,194
Mt. Whitney High School	\$139,984
Redwood High School	\$173,190
High School Reserve	\$211,829
Sequoia Continuation & YEM	\$24,378
Charter Alternative Education	\$8,272
Alternative High School Reserve	\$11,884
Charter Home Schooling	\$101,238
Visalia Charter Independent Study	\$805,190
Vocational Technical Education Center	\$156,221
High School Athletic Transportation	\$300,000
High School Agriculture Farm	\$2,000
Board Voc Ed Investment / VPIE	\$150,000
Elementary Travel Teams (Music & PE)	\$91,300
<b>Total Site Allocations</b>	<b>\$3,477,556</b>

## Reserves

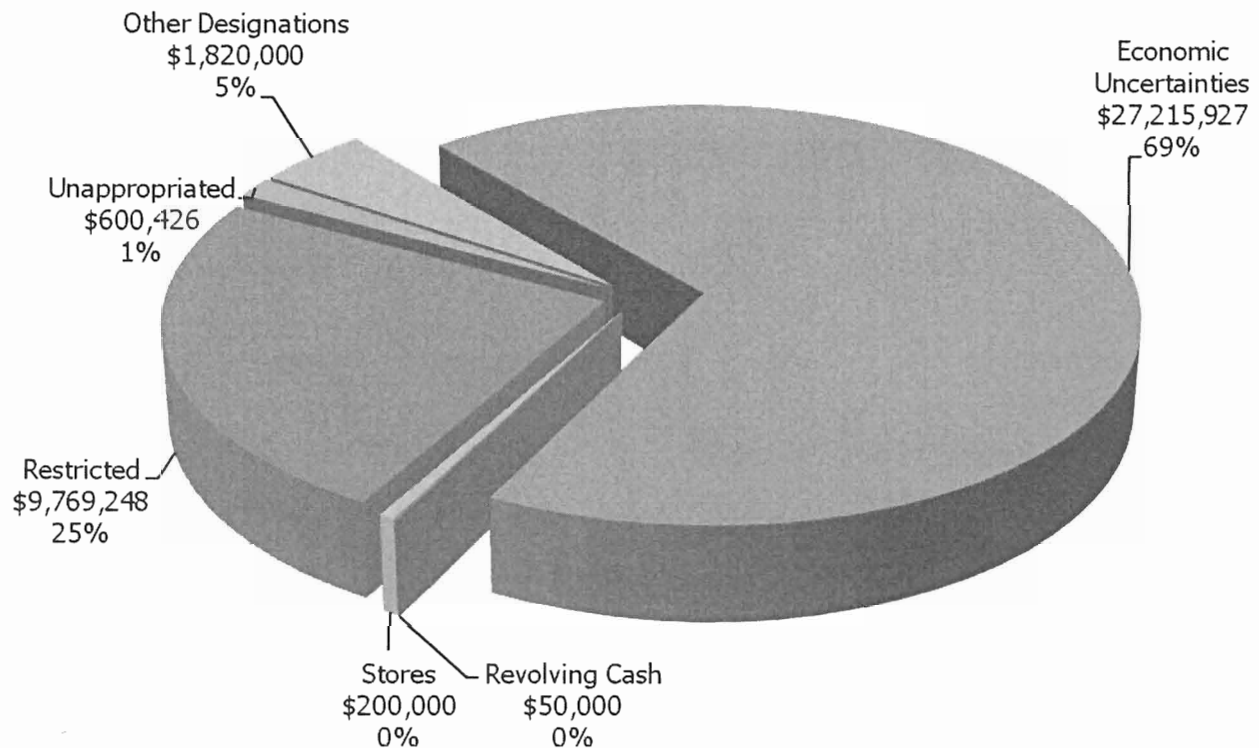
The total budget includes the beginning balance and all anticipated income for the year. The "ending balance" is the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District's "Reserves".

### Remaining Unrestricted General Funds

Components of Ending Fund Balance:

- Reserve for Revolving Cash - Money set aside for emergency needs.
- Designation for Economic Uncertainties - State mandated minimum of 3% of total anticipated expenditures.
- Other Designations - Designations for specific purposes.
- Restricted
- Stores - Warehouse stock.
- Unappropriated Balance - Funds not designated for a specific purpose.

### Estimated Ending Balance 6/30/12



### 2012-13 Other Designations

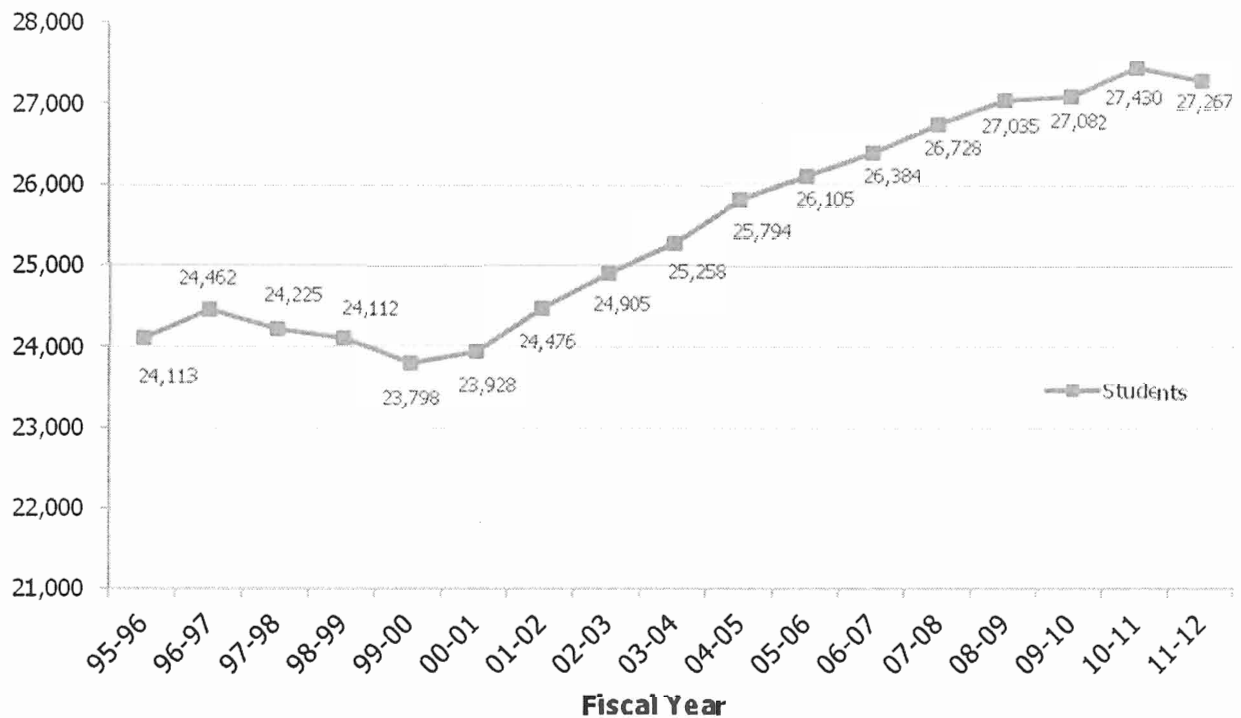
Tier III SBX3 4 Fund Balance	\$1,542,000
Charter Schools Estimated 11-12 Fund Balance	\$278,000
<b>Total Other Designations</b>	<b>\$1,820,000</b>



## Student Enrollment History

The actual number of students enrolled within Visalia Unified School District is referred to as "enrollment." Budgeting for school site staffing is based on enrollment projections for 2011-12. The following chart illustrates VUSD's enrollment history for 1995 through 2012.

**Enrollment Comparison (CALPADS)**



Enrollment



## *General Fund*

The General Fund is made up of both Unrestricted and Restricted Funds.

### **Unrestricted General Fund**

The Unrestricted General Fund consists of revenues to run the basic educational program, offset by the cost of the basic program.

### **Restricted General Fund**

The Restricted General fund consists of revenue received for specific and limited purposes, offset by the cost of those specific programs. In some cases, revenue not spent on a restricted program must be returned to the funding source. In other cases, unspent restricted funds are carried forward to the following year to be spent for the same specific purpose.

SBX3 4 Tier III Flexibility allows local school agencies the authority to use the funds from 42 state categorical programs for "any educational purpose, to the extent permitted by federal law." The flexibility to transfer the funds from these programs is authorized from 2008-09 through 2014-15.

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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	135,169,736.00	3,533,030.00	138,702,766.00	125,698,727.00	3,522,392.00	129,221,119.00	-6.8%
2) Federal Revenue		8100-8299	316,402.00	27,147,363.00	27,463,765.00	0.00	17,487,368.00	17,487,368.00	-36.3%
3) Other State Revenue		8300-8599	18,026,262.00	6,811,213.00	24,837,475.00	17,949,203.00	6,517,716.00	24,466,919.00	-1.5%
4) Other Local Revenue		8600-8799	4,231,703.31	13,422,485.50	17,654,188.81	2,601,386.00	10,787,694.00	13,389,080.00	-24.2%
5) TOTAL, REVENUES			157,744,103.31	50,914,091.50	208,658,194.81	146,249,316.00	38,315,170.00	184,564,486.00	-11.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	71,503,738.00	20,389,838.00	91,893,576.00	77,548,472.00	13,654,944.00	91,203,416.00	-0.8%
2) Classified Salaries		2000-2999	15,554,089.00	10,242,567.00	25,796,656.00	15,937,795.00	10,702,067.00	26,639,862.00	3.3%
3) Employee Benefits		3000-3999	32,315,726.00	9,855,553.00	42,171,279.00	35,737,394.00	10,718,593.00	46,455,987.00	10.2%
4) Books and Supplies		4000-4999	5,884,167.31	7,238,402.50	13,122,569.81	3,937,469.00	5,618,667.00	9,556,136.00	-27.2%
5) Services and Other Operating Expenditures		5000-5999	11,870,253.00	6,946,594.00	18,816,847.00	11,097,337.00	4,462,960.00	15,560,297.00	-17.3%
6) Capital Outlay		6000-6999	390,915.00	8,660,172.00	9,051,087.00	9,000.00	5,000.00	14,000.00	-99.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,531,142.00	251,786.00	1,782,928.00	1,544,326.00	251,787.00	1,796,113.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,287,626.00)	1,710,734.00	(576,892.00)	(1,856,871.00)	1,321,854.00	(535,017.00)	-7.3%
9) TOTAL, EXPENDITURES			136,762,404.31	65,295,646.50	202,058,050.81	143,954,922.00	46,735,872.00	190,690,794.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			20,981,699.00	(14,381,555.00)	6,600,144.00	2,294,394.00	(8,420,702.00)	(6,126,308.00)	-192.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
b) Transfers Out		7600-7629	2,686,552.00	921,346.00	3,607,898.00	2,745,511.00	963,172.00	3,708,683.00	2.8%
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	(8,678,574.00)	8,678,574.00	0.00	(9,020,036.00)	9,020,036.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,665,126.00)	7,757,228.00	(2,907,898.00)	(11,065,547.00)	8,056,864.00	(3,008,683.00)	3.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,316,573.00	(6,624,327.00)	3,692,246.00	(8,771,153.00)	(363,838.00)	(9,134,991.00)	-347.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,340,934.97	16,757,411.56	45,098,346.53	38,657,507.97	10,133,084.56	48,790,592.53	8.2%
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)			28,340,934.97	16,757,411.56	45,098,346.53	38,657,507.97	10,133,084.56	48,790,592.53	8.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,340,934.97	16,757,411.56	45,098,346.53	38,657,507.97	10,133,084.56	48,790,592.53	8.2%
2) Ending Balance, June 30 (E + F1e)			38,657,507.97	10,133,084.56	48,790,592.53	29,886,354.97	9,769,246.56	39,655,601.53	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,020.17	0.00	50,020.17	50,000.00	0.00	50,000.00	0.0%
Stores		9712	194,259.68	0.00	194,259.68	200,000.00	0.00	200,000.00	3.0%
Prepaid Expenditures		9713	31,200.00	0.00	31,200.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,133,085.77	10,133,085.77	0.00	9,769,247.77	9,769,247.77	-3.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	13,121,657.00	0.00	13,121,657.00	1,820,000.00	0.00	1,820,000.00	-86.1%
Est. Tier III Fund Balances	0000	9780				1,542,000.00		1,542,000.00	
Est. Charter School Fund Balances	0000	9780				278,000.00		278,000.00	
Tier III Fund Balances	0000	9780	1,542,000.00		1,542,000.00				
Charter Schols Fund Balances	0000	9780	278,000.00		278,000.00				
RevLmt Adj if Tax Initiative Fails	0000	9780	11,301,657.00		11,301,657.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	24,679,914.00	0.00	24,679,914.00	27,215,927.00	0.00	27,215,927.00	10.3%
Unassigned/Unappropriated Amount		9790	580,457.12	(1.21)	580,455.91	600,427.97	(1.21)	600,426.76	3.4%

## Other Funds

The District operates other special purpose funds in addition to the General Fund. These funds are utilized for any transactions permitted or required by law to be in a separate fund.

Fund	Revenue	Expenditure
Adult Education - Fund 110	\$ 5,252,660	\$ 4,412,772
Child Development State Preschool - Fund 120	\$ 1,785,368	\$ 1,785,368
Cafeteria - Fund 130	\$ 10,034,500	\$ 10,172,244
Deferred Maintenance - Fund 140	\$ 963,172	\$ 1,926,344
Postemployment Benefit Reserve - Fund 200	\$ -	\$ -
Building - Fund 210	\$ -	\$ -
Capital Facilities - Fund 250	\$ 1,650,000	\$ 1,235,000
State School Building - Fund 300	\$ -	\$ -
County School Facility - Fund 350	\$ 16,150	\$ 1,000
Facilities - Fund 400	\$ -	\$ -
Bond Interest and Redemption - Fund 510	\$ 3,722,000	\$ 3,722,000
Debt Service - Fund 560	\$ -	\$ 1,193,544
Self Insurance - Funds 670	\$ 29,225,722	\$ 36,274,325
<b>Total Other Funds</b>	<b>\$ 52,649,572</b>	<b>\$ 60,722,597</b>

### Adult Education – Fund 110, Form 11

Adult School offers classes to thousands of students each year. The programs offered include vocational education, citizenship, high school diploma studies, English as a Secondary Language, basic education geared to promote adult literacy, as well as disabled student education, and senior citizen classes. Community interest classes are offered for a fee in the spring and fall, and cover a wide range of topics. The Adult School offers day and evening classes. It also provides educational counseling and high school equivalency testing and preparation.

### Child Development State Preschool – Fund 121, Form 12

The Child Development Fund is used to account separately for state and local revenues to operate child development programs.

### Cafeteria – Fund 130, Form 13

The Cafeteria Fund is used to account separately for federal, state and local resources to operate the food service program.

### Deferred Maintenance – Fund 140, Form 14

The Deferred Maintenance Fund is used to account separately for state apportionments and the Local Education Agency (LEA) contribution for deferred maintenance. Expenditures in this fund are intended for major repairs or replacements.

### Post-Employment Benefit Reserve – Fund 200, Form 20

The Post-Employment Benefit Reserve is a special reserve fund available to hold any future transfers of funds earmarked for such benefits, and will allow for separate accounting for district reserves for post-employment benefits.

## **Building – Fund 210, Form 21**

The District Building Fund exists primarily to account separately for proceeds from the sale of bonds and the expenditures of that money and construction of schools.

## **Capital Facilities Fund – Fund 250, Form 25**

The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances between the LEA and the developer.

## **State School Building – Fund 300, Form 30**

The State School Building Fund consists of money received from the state for reconstruction, remodeling, or replacing of existing school buildings or the acquisition of new school sites and buildings.

## **County School Facilities – Fund 350, Form 35**

The County School Facilities Fund receives apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects and facility hardship grants.

## **Capital Outlay Projects/Facilities – Fund 400, Form 40**

The Special Reserve Fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. The principal revenues and other sources in this fund are: rental and leases; interest; other authorized interfund transfers in; proceeds from sale/lease-purchase of land and buildings.

## **Bond Interest and Redemption – Fund 510, Form 51**

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA.

## **Debt Service Fund – Fund 560, Form 56**

The Debt Service Fund accounts for general long term debt resources and the payment of the debt related principal and interest.

## **Self-Insurance – Fund 670, Form 67**

Self-Insurance Funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA.

July 1 Budget (Single Adoption)  
Adult Education Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	410,879.00	386,541.00	-5.9%
3) Other State Revenue		8300-8599	4,295,028.00	4,293,619.00	0.0%
4) Other Local Revenue		8600-8799	613,960.00	572,500.00	-6.8%
5) TOTAL, REVENUES			5,319,867.00	5,252,660.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,096,637.00	1,983,838.00	-5.4%
2) Classified Salaries		2000-2999	581,440.00	567,730.00	-2.4%
3) Employee Benefits		3000-3999	942,539.00	954,499.00	1.3%
4) Books and Supplies		4000-4999	511,066.00	208,588.00	-59.2%
5) Services and Other Operating Expenditures		5000-5999	881,074.00	570,812.00	-35.2%
6) Capital Outlay		6000-6999	72,845.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	161,136.00	127,305.00	-21.0%
9) TOTAL, EXPENDITURES			5,246,737.00	4,412,772.00	-15.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			73,130.00	839,888.00	1048.5%
<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	700,000.00	700,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,000.00)	(700,000.00)	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(626,870.00)	139,888.00	-122.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,359,057.91	2,732,187.91	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,359,057.91	2,732,187.91	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,359,057.91	2,732,187.91	-18.7%
2) Ending Balance, June 30 (E + F1e)			2,732,187.91	2,872,075.91	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,256.48	5,256.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,726,931.70	2,866,819.70	5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.27)	(0.27)	0.0%



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	68,964.00	68,964.00	0.0%
3) Other State Revenue		8300-8599	1,939,640.00	1,712,008.00	-11.7%
4) Other Local Revenue		8600-8799	4,396.00	4,396.00	0.0%
5) TOTAL, REVENUES			2,013,000.00	1,785,368.00	-11.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	128,776.00	131,513.00	2.1%
2) Classified Salaries		2000-2999	995,739.00	1,022,613.00	2.7%
3) Employee Benefits		3000-3999	326,327.00	343,340.00	5.2%
4) Books and Supplies		4000-4999	325,516.00	137,427.00	-57.8%
5) Services and Other Operating Expenditures		5000-5999	64,543.00	64,223.00	-0.5%
6) Capital Outlay		6000-6999	49,846.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	52,000.00	26,000.00	-50.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,253.00	60,252.00	-14.2%
9) TOTAL, EXPENDITURES			2,013,000.00	1,785,368.00	-11.3%
<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	108,988.01	108,988.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,988.01	108,988.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,988.01	108,988.01	0.0%
2) Ending Balance, June 30 (E + F1e)			108,988.01	108,988.01	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	108,988.11	108,988.11	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	(0.10)	(0.10)	0.0%

July 1 Budget (Single Adoption)  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,278,880.00	7,381,000.00	1.4%
3) Other State Revenue		8300-8599	570,000.00	590,000.00	3.5%
4) Other Local Revenue		8600-8799	2,050,000.00	2,063,500.00	0.7%
5) TOTAL, REVENUES			9,898,880.00	10,034,500.00	1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,084,038.00	3,168,942.00	2.8%
3) Employee Benefits		3000-3999	1,788,056.51	2,034,943.00	13.8%
4) Books and Supplies		4000-4999	4,340,131.00	4,386,396.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	97,398.00	164,503.00	68.9%
6) Capital Outlay		6000-6999	606,863.00	70,000.00	-88.5%
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	345,503.00	347,460.00	0.6%
9) TOTAL, EXPENDITURES			10,261,989.51	10,172,244.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(363,109.51)	(137,744.00)	-62.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,408.00	26,967.00	15.2%
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			23,408.00	26,967.00	15.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(339,701.51)	(110,777.00)	-67.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,160,250.66	3,800,856.52	-8.6%
b) Audit Adjustments		9793	(19,692.63)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,140,558.03	3,800,856.52	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,140,558.03	3,800,856.52	-8.2%
2) Ending Balance, June 30 (E + F1e)			3,800,856.52	3,690,079.52	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	135,380.17	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	3,665,476.35	3,690,079.52	0.7%
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%

July 1 Budget (Single Adoption)  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	965,828.00	963,172.00	-0.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			965,828.00	963,172.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,822.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	234,857.00	426,344.00	81.5%
6) Capital Outlay		6000-6999	2,219,078.00	1,500,000.00	-32.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,514,757.00	1,926,344.00	-23.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,548,929.00)	(963,172.00)	-37.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	921,346.00	963,172.00	4.5%
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			921,346.00	963,172.00	4.5%

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>			(627,583.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	733,102.85	105,519.85	-85.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			733,102.85	105,519.85	-85.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,102.85	105,519.85	-85.6%
2) Ending Balance, June 30 (E + F1e)			105,519.85	105,519.85	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	105,519.85	105,519.85	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	1,500,000.00	1,500,000.00	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			1,500,000.00	1,500,000.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500,000.00	1,500,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,199,285.62	11,699,285.62	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,199,285.62	11,699,285.62	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,199,285.62	11,699,285.62	14.7%
2) Ending Balance, June 30 (E + F1e)			11,699,285.62	13,199,285.62	12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,699,285.62	13,199,285.62	12.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>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%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66.64	66.64	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66.64	66.64	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66.64	66.64	0.0%
2) Ending Balance, June 30 (E + F1e)			66.64	66.64	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	66.64	66.64	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>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	1,700,000.00	1,650,000.00	-2.9%
5) TOTAL, REVENUES			1,700,000.00	1,650,000.00	-2.9%
<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	36,684.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	195,825.00	35,000.00	-82.1%
6) Capital Outlay		6000-6999	12,597,647.00	1,200,000.00	-90.5%
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			12,830,156.00	1,235,000.00	-90.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,130,156.00)	415,000.00	-103.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,130,156.00)	415,000.00	-103.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,251,075.55	120,919.55	-98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,251,075.55	120,919.55	-98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,251,075.55	120,919.55	-98.9%
2) Ending Balance, June 30 (E + F1e)			120,919.55	535,919.55	343.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	120,919.55	535,919.55	343.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	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	146,703.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	25,000.00	16,150.00	-35.4%
5) TOTAL, REVENUES			171,703.00	16,150.00	-90.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,344.00	0.00	-100.0%
3) Employee Benefits		3000-3999	3,148.00	0.00	-100.0%
4) Books and Supplies		4000-4999	3,626.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,363.00	1,000.00	-26.6%
6) Capital Outlay		6000-6999	1,950,754.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,964,235.00	1,000.00	-99.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,792,532.00)	15,150.00	-100.8%
<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>			(1,792,532.00)	15,150.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,964,015.24	171,483.24	-91.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,964,015.24	171,483.24	-91.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,964,015.24	171,483.24	-91.3%
2) Ending Balance, June 30 (E + F1e)			171,483.24	186,633.24	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	128,383.73	128,383.73	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	43,099.51	58,249.51	35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,527.00	0.00	-100.0%
5) TOTAL, REVENUES			22,527.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,891.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,644.00	0.00	-100.0%
4) Books and Supplies		4000-4999	232,530.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	155,071.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,609,529.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,010,665.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,988,138.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	25,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	99,787.00	0.00	-100.0%
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			124,787.00	25,000.00	-80.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,863,351.00)	25,000.00	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,057,734.39	194,383.39	-95.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,057,734.39	194,383.39	-95.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,057,734.39	194,383.39	-95.2%
2) Ending Balance, June 30 (E + F1e)			194,383.39	219,383.39	12.9%
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	95,892.77	95,892.77	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	98,490.62	123,490.62	25.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,709,200.00	3,722,000.00	0.3%
5) TOTAL, REVENUES			3,709,200.00	3,722,000.00	0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,709,200.00	3,722,000.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,709,200.00	3,722,000.00	0.3%
<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%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,944,381.07	7,944,381.07	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,944,381.07	7,944,381.07	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,944,381.07	7,944,381.07	0.0%
2) Ending Balance, June 30 (E + F1e)			7,944,381.07	7,944,381.07	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	7,944,381.07	7,944,381.07	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%

July 1 Budget (Single Adoption)  
Debt Service Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	1,138,144.00	1,193,544.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,138,144.00	1,193,544.00	4.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,138,144.00)	(1,193,544.00)	4.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,138,144.00	1,193,544.00	4.9%
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			1,138,144.00	1,193,544.00	4.9%

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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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>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	38,830,703.00	29,225,722.00	-24.7%
5) TOTAL, REVENUES			38,830,703.00	29,225,722.00	-24.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,942.00	162,387.00	-4.4%
3) Employee Benefits		3000-3999	79,066.00	82,188.00	3.9%
4) Books and Supplies		4000-4999	6,395.00	1,500.00	-76.5%
5) Services and Other Operating Expenses		5000-5999	32,671,653.00	36,028,250.00	10.3%
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			32,927,056.00	36,274,325.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,903,647.00	(7,048,603.00)	-219.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			5,903,647.00	(7,048,603.00)	-219.4%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	15,280,035.87	21,183,682.87	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,280,035.87	21,183,682.87	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			15,280,035.87	21,183,682.87	38.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			21,183,682.87	14,135,079.87	-33.3%
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	21,183,682.87	14,135,079.87	-33.3%