



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

## **2012-13 Annual Budget**

**Presented to  
BOARD OF EDUCATION  
June 2012**

Robert Gröeber  
Assistant Superintendent, Administrative Services

Nathan Hernandez  
Administrator Business Services, Administrative Services

Clarise L. Dilbeck  
Budget Director, Administrative Services

5000 West Cypress Avenue  
Visalia, CA 93277  
(559) 730-7532

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District Summary



*"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>

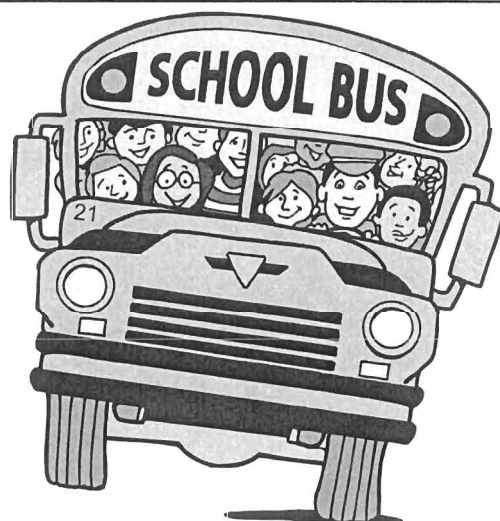
### Total Students - Average Daily Attendance (ADA)

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.
  - SISC Classified budgeted at \$12,925.00 at adoption.
  - SISC Management budgeted at \$13,375.45 at adoption, including an annual employee contribution of \$650.
- 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.

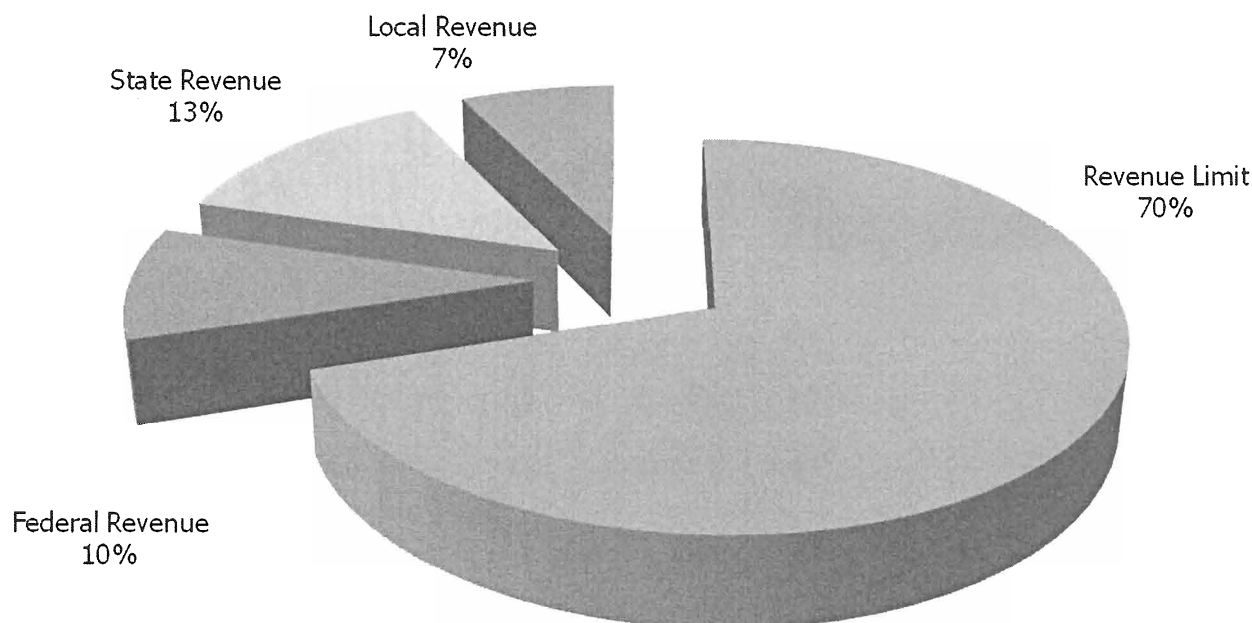
# Revenue

## 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.

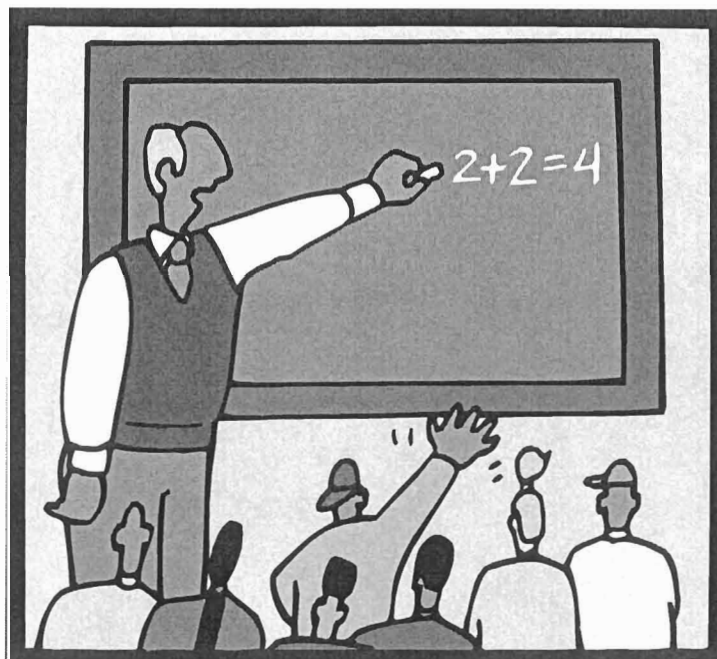
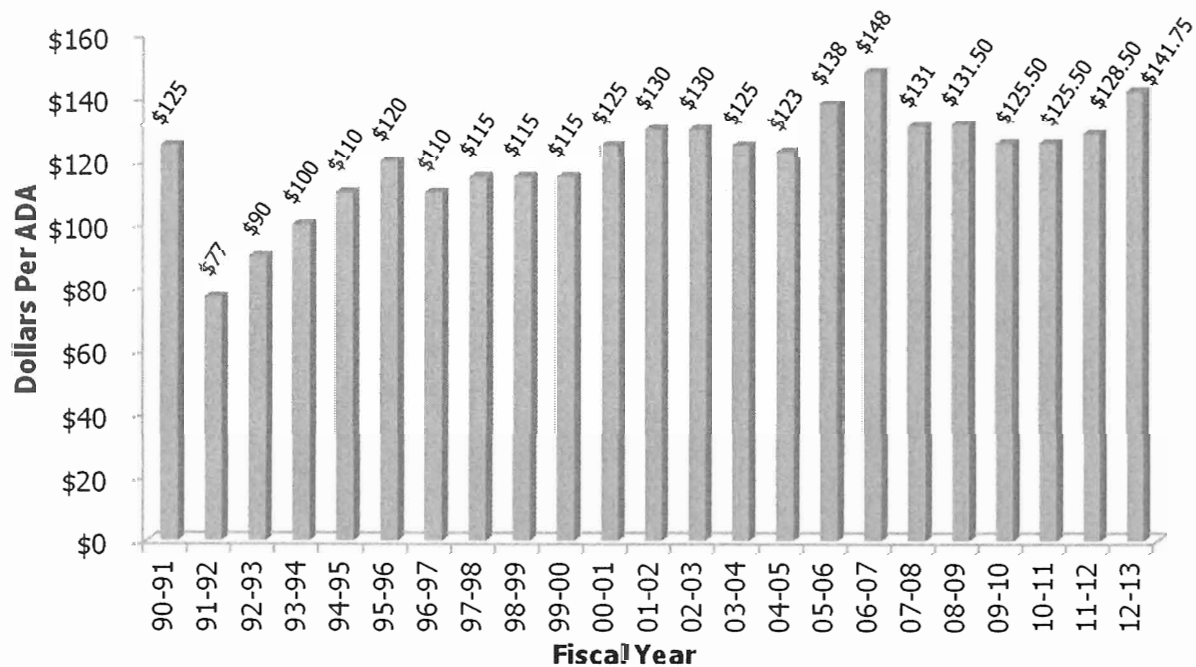
	2010-11 Adopted Budget	2010-11 Estimated Actuals	2011-12 Proposed Budget
<b>REVENUE LIMIT SOURCES</b>			
State Aid	104,194,874	112,316,863	102,396,659
Charter Sch Gen Purp Entitlement – State Aid	3,826,248	3,826,248	4,787,030
Property Taxes	22,304,686	22,216,146	21,771,823
PERS Reduction Transfer	237,358	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.

### Lottery Funding





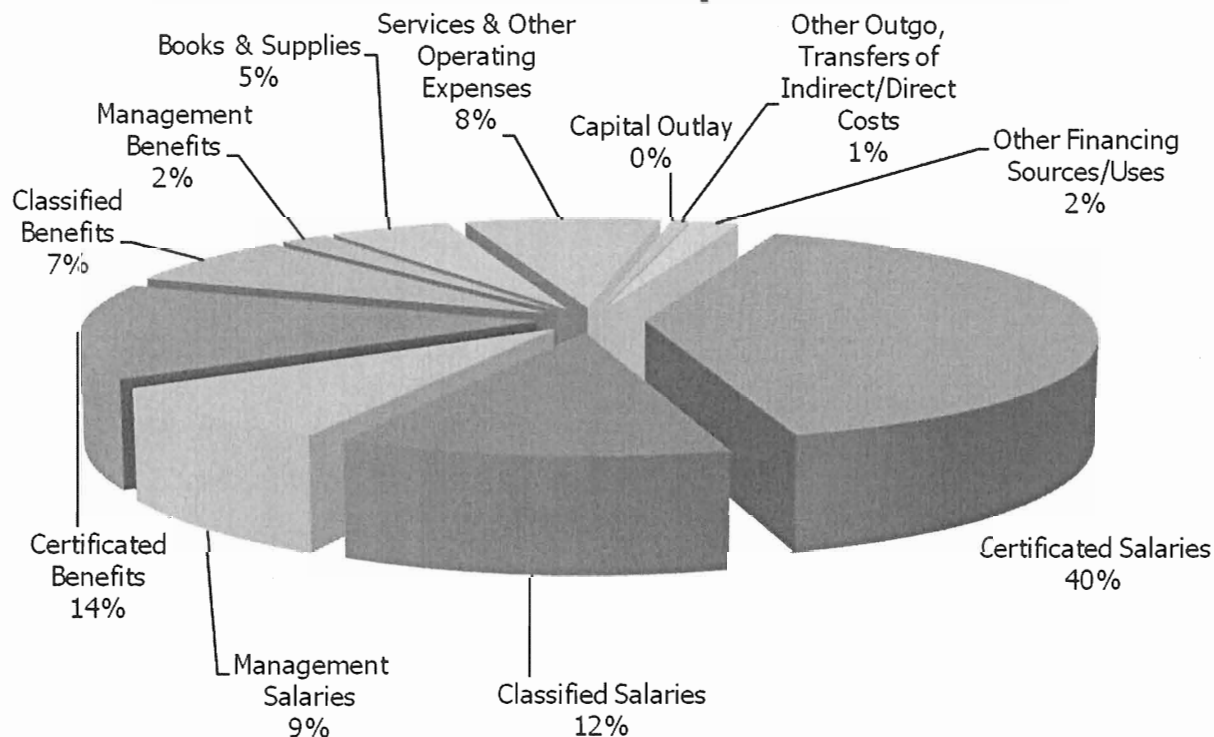
## Expenditure Distribution

### 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

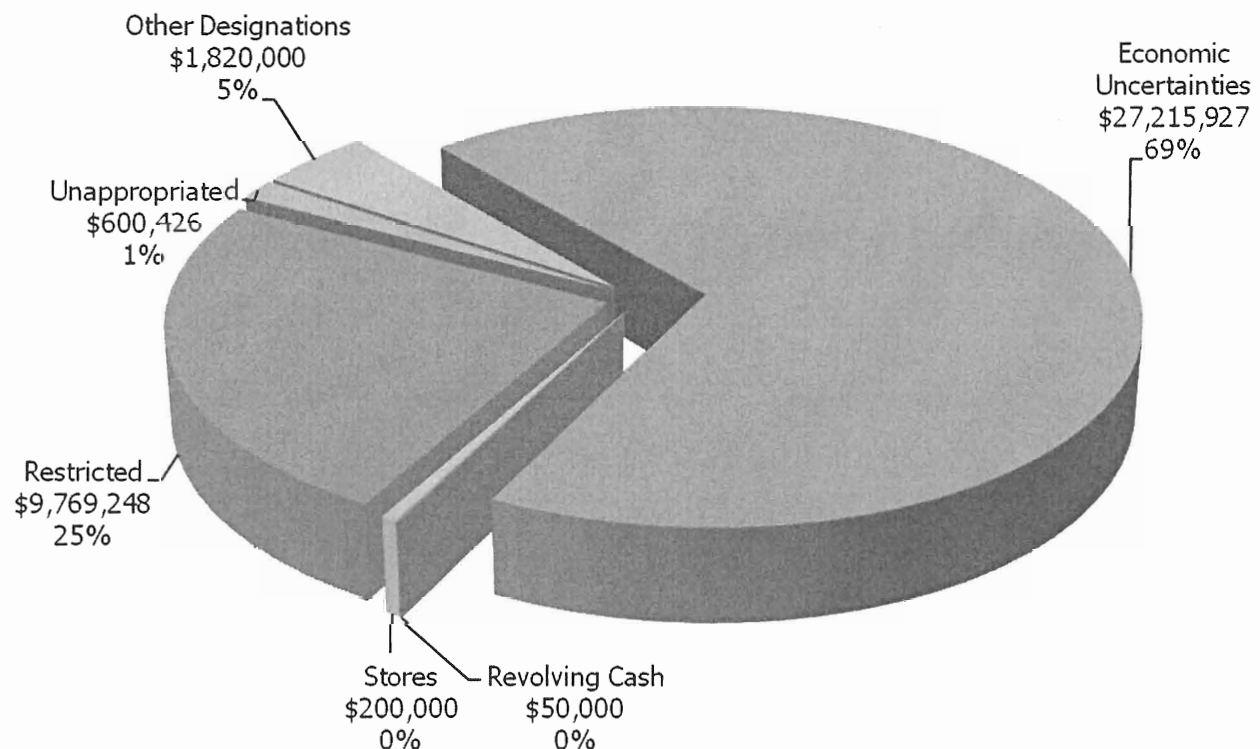
The total budget includes the beginning balance and all anticipated income for the year. The "ending balance" is the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District's "Reserves".

### 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



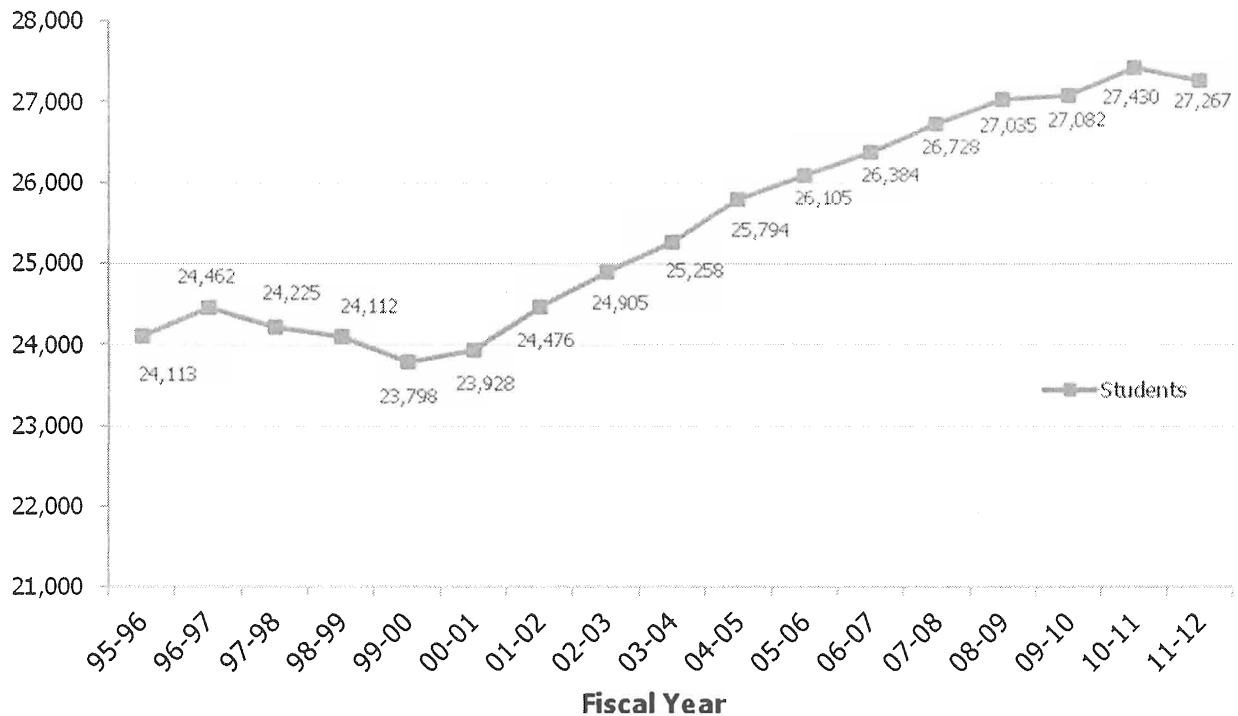
### 2012-13 Other Designations

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)



Supplemental  
Forms

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			17,826.42	17,826.42	17,826.42	17,826.42
a. Kindergarten	1,993.92	1,993.92				
b. Grades One through Three	6,122.84	6,122.84				
c. Grades Four through Six	5,958.90	5,958.90				
d. Grades Seven and Eight	3,742.59	3,742.59				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	8.17	8.17				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	501.99	501.99	501.99	501.99	501.99	501.99
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	18,328.41	18,328.41	18,328.41	18,328.41	18,328.41	18,328.41
<b>HIGH SCHOOL</b>						
4. General Education			6,875.26	6,875.26	6,875.26	6,875.26
a. Grades Nine through Twelve	6,584.07	6,584.07				
b. Continuation Education	288.17	288.17				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	3.02	3.02				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	218.34	218.34	218.34	218.34	218.34	218.34
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	7,093.60	7,093.60	7,093.60	7,093.60	7,093.60	7,093.60
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. High School	0.00	0.00	0.00	0.00	0.00	0.00
8. Special Education						
a. Special Day Class - Elementary	196.80	196.80	196.80	196.80	196.80	196.80
b. Special Day Class - High School	8.53	8.53	8.53	8.53	8.53	8.53
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	205.33	205.33	205.33	205.33	205.33	205.33
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	25,627.34	25,627.34	25,627.34	25,627.34	25,627.34	25,627.34
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
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	56.58	56.58	56.58	56.58	56.58	56.58
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	25,683.92	25,683.92	25,683.92	25,683.92	25,683.92	25,683.92
<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)*	0.00	0.00	0.00	0.00	0.00	0.00
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0.00
<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	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
Schedule of Capital Assets

54 72256 0000000  
Form ASSET

Visalia Unified  
Tulare County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	12,603,852.00		12,603,852.00			12,603,852.00
Work in Progress	11,289,311.00		11,289,311.00			11,289,311.00
Total capital assets not being depreciated	23,893,163.00	0.00	23,893,163.00	0.00	0.00	23,893,163.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	191,198,601.00		191,198,601.00			191,198,601.00
Equipment	15,290,235.00		15,290,235.00			15,290,235.00
Total capital assets being depreciated	206,488,836.00	0.00	206,488,836.00	0.00	0.00	206,488,836.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(48,115,721.00)		(48,115,721.00)			(48,115,721.00)
Equipment	(9,719,140.00)		(9,719,140.00)			(9,719,140.00)
Total accumulated depreciation	(57,834,861.00)	0.00	(57,834,861.00)	0.00	0.00	(57,834,861.00)
Total capital assets being depreciated, net	148,653,975.00	0.00	148,653,975.00	0.00	0.00	148,653,975.00
Governmental activity capital assets, net	172,547,138.00	0.00	172,547,138.00	0.00	0.00	172,547,138.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)												
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH	JUNE		11,165,387.00	23,026,117.00	21,951,684.00	25,631,782.00	15,185,616.00	13,880,219.00	23,103,659.00	42,396,751.00				
B. RECEIPTS														
Revenue Limit Sources	8010-8019		0.00	0.00	12,776,296.00	0.00	9,646,532.00	9,646,532.00	28,403,678.00	0.00				
Principal Apportionment	8020-8079		0.00	0.00	0.00	0.00	0.00	8,672,730.00	2,680,526.00	32,931.00				
Property Taxes	8080-8099		20,134.00	20,530.00	18,686.00	26,109.00	30,615.00	31,642.00	24,749.00	22,206.00				
Miscellaneous Funds	8100-8299		22,060.00	36,417.00	1,464,116.00	3,057,771.00	763,827.00	2,096,548.00	804,391.00	478,782.00				
Federal Revenue	8300-8599		(77,598.00)	108,176.00	1,071,858.00	3,470,130.00	1,758,229.00	2,693,908.00	2,325,781.00	2,118,779.00				
Other State Revenue	8600-8799		75,923.00	83,661.00	267,178.00	1,254,457.00	1,282,517.00	961,049.00	1,025,083.00	1,029,998.00				
Other Local Revenue	8910-8929		0.00	12,000.00	0.00	0.00	0.00	140,000.00	0.00	13.00				
Interfund Transfers In	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Sources			40,519.00	260,784.00	15,598,134.00	7,808,467.00	13,481,720.00	24,242,409.00	35,264,208.00	3,682,709.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		1,700,771.00	7,671,632.00	7,919,111.00	8,042,998.00	8,221,354.00	8,115,163.00	8,253,630.00	8,096,171.00				
Classified Salaries	2000-2999		1,296,343.00	1,940,215.00	2,245,900.00	2,310,953.00	2,486,019.00	2,330,006.00	2,242,201.00	2,424,964.00				
Employee Benefits	3000-3999		880,448.00	1,804,340.00	4,263,496.00	4,310,917.00	4,346,274.00	4,309,715.00	4,332,753.00	4,292,669.00				
Books and Supplies	4000-4999		131,143.00	584,854.00	703,498.00	885,660.00	525,777.00	560,681.00	808,168.00	509,212.00				
Services	5000-5999		1,060,412.00	1,126,321.00	1,175,223.00	1,269,344.00	1,010,037.00	1,182,734.00	1,259,551.00	1,190,489.00				
Capital Outlay	6000-6599		431.00	1,611.00	955.00	523.00	336.00	835.00	618.00	557.00				
Other Outgo	7000-7499		80,490.00	141,329.00	53,983.00	173,562.00	119,128.00	75,841.00	123,947.00	331,815.00				
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	722,965.00	64,378.00	126,446.00	467,556.00	221,385.00				
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL DISBURSEMENTS			5,150,038.00	13,270,302.00	16,362,166.00	17,716,922.00	16,773,303.00	16,701,421.00	17,488,424.00	17,067,262.00				
D. BALANCE SHEET TRANSACTIONS														
Assets														
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Accounts Receivable	9200-9299	0.00	25,007,517.00	16,998,197.00	4,454,265.00	2,926,532.00	1,985,450.00	1,684,895.00	1,517,501.00	1,026,103.00				
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SUBTOTAL ASSETS		0.00	25,007,517.00	16,998,197.00	4,454,265.00	2,926,532.00	1,985,450.00	1,684,895.00	1,517,501.00	1,026,103.00				
Liabilities														
Accounts Payable	9500-9599	0.00	2,597,768.00	443,933.00	10,135.00	3,464,243.00	(736.00)	2,443.00	193.00	(2,016.00)				
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Current Loans	9640	0.00	5,439,500.00	4,619,179.00	0.00	0.00	0.00	0.00	0.00	0.00				
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SUBTOTAL LIABILITIES		0.00	8,037,268.00	5,063,112.00	10,135.00	3,464,243.00	(736.00)	2,443.00	193.00	(2,016.00)				
Nonoperating														
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL BALANCE SHEET TRANSACTIONS		0.00	16,970,249.00	11,935,085.00	4,444,130.00	(537,711.00)	1,986,186.00	1,682,452.00	1,517,308.00	1,028,119.00				
E. NET INCREASE/DECREASE (B - C + D)			11,860,730.00	(1,074,433.00)	3,680,098.00	(10,446,166.00)	(1,305,397.00)	9,223,440.00	19,293,092.00	(12,356,434.00)				
F. ENDING CASH (A + E)			23,026,117.00	21,951,684.00	25,631,782.00	15,185,616.00	13,880,219.00	23,103,659.00	42,396,751.00	30,040,317.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		30,040,317.00	19,116,827.00	13,498,581.00	16,451,605.00				
B. RECEIPTS									
Revenue Limit Sources		0.00	1,146,865.00	2,883,241.00	0.00	42,680,545.00		107,183,689.00	107,183,689.00
Principal Apportionment	8010-8019								
Property Taxes	8020-8079	221,113.00	4,174,713.00	3,067,866.00	912,935.00	2,009,009.00		21,771,823.00	21,771,823.00
Miscellaneous Funds	8080-8099	25,422.00	25,634.00	25,391.00	20,484.00	(25,995.00)		265,607.00	265,607.00
Federal Revenue	8100-8299	1,451,150.00	1,169,277.00	1,022,244.00	2,272,717.00	2,848,068.00		17,487,368.00	17,487,368.00
Other State Revenue	8300-8599	1,850,083.00	2,699,709.00	950,832.00	821,671.00	4,675,361.00		24,466,919.00	24,466,919.00
Other Local Revenue	8600-8799	656,897.00	1,123,197.00	934,856.00	956,847.00	3,737,417.00		13,389,080.00	13,389,080.00
Interfund Transfers In	8910-8929	0.00	12,000.00	(12,000.00)	0.00	547,987.00		700,000.00	700,000.00
All Other Financing Sources	8930-8979	0.00	0.00	10,000,000.00	0.00	0.00		10,000,000.00	10,000,000.00
TOTAL RECEIPTS		4,204,665.00	10,351,395.00	18,872,430.00	4,984,654.00	56,472,392.00	0.00	195,264,486.00	195,264,486.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,109,056.00	8,149,616.00	8,149,261.00	8,124,913.00	649,740.00		91,203,416.00	91,203,416.00
Classified Salaries	2000-2999	2,255,774.00	2,274,900.00	2,405,080.00	2,268,791.00	158,716.00		26,639,862.00	26,639,862.00
Employee Benefits	3000-3999	4,276,737.00	4,312,313.00	4,295,088.00	4,857,201.00	174,036.00		46,455,987.00	46,455,987.00
Books and Supplies	4000-4999	606,276.00	803,227.00	1,129,818.00	2,086,270.00	221,552.00		9,556,136.00	9,556,136.00
Services	5000-5999	856,986.00	1,207,587.00	1,111,906.00	2,150,521.00	959,186.00		15,560,297.00	15,560,297.00
Capital Outlay	6000-6599	858.00	629.00	1,304.00	2,089.00	3,254.00		14,000.00	14,000.00
Other Outgo	7000-7499	(303,819.00)	224,961.00	75,057.00	(188,561.00)	353,363.00		1,261,096.00	1,261,096.00
Interfund Transfers Out	7600-7629	567,599.00	0.00	0.00	216,133.00	1,322,221.00		3,708,683.00	3,708,683.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		16,369,467.00	16,973,233.00	17,167,514.00	19,517,357.00	3,842,068.00	0.00	194,399,477.00	194,399,477.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Accounts Receivable	9200-9299	1,235,982.00	1,005,644.00	1,241,613.00	1,671,182.00	(54,082,121.00)		6,672,760.00	6,672,760.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL ASSETS		1,235,982.00	1,005,644.00	1,241,613.00	1,671,182.00	(54,082,121.00)	0.00	6,672,760.00	6,672,760.00
Liabilities									
Accounts Payable	9500-9599	(5,330.00)	2,052.00	(6,495.00)	672,479.00	(3,842,061.00)		3,336,608.00	3,336,608.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		10,058,679.00	10,058,679.00
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL LIABILITIES		(5,330.00)	2,052.00	(6,495.00)	672,479.00	(3,842,061.00)	0.00	13,395,287.00	13,395,287.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		1,241,312.00	1,003,592.00	1,248,108.00	998,703.00	(50,240,060.00)	0.00	(6,722,527.00)	(6,722,527.00)
E. NET INCREASE/DECREASE		(10,923,490.00)	(5,618,246.00)	2,953,024.00	(13,534,000.00)	2,360,264.00	0.00	(5,857,518.00)	(5,857,518.00)
(B - C + D)		19,116,827.00	13,498,581.00	16,451,605.00	2,917,605.00				
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,307,869.00	5,307,869.00

**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: Visalia Unified School District

Date: June 7, 2012

Place: 5000 West Cypress

Date: June 12, 2012

Time: 07:00 PM

Adoption Date: June 26, 2012

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

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Clarise L. Dilbeck

Telephone: (559) 730-7643

Title: Administrative Services Director, Budget

E-mail: cdilbeck@vusd.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)	n/a	

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 28, 2012

For additional information on this certification, please contact:

Name: Susan Cox, Ed.D.

Title: Director of Risk Management

Telephone: (559) 730-7868

E-mail: scox@vusd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	91,893,576.00	301	1,099,652.00	303	90,793,924.00	305	245,630.00		307	90,548,294.00	309
2000 - Classified Salaries	25,796,656.00	311	229,812.00	313	25,566,844.00	315	2,317,053.00		317	23,249,791.00	319
3000 - Employee Benefits (Excluding 3800)	41,858,308.00	321	2,561,744.00	323	39,296,564.00	325	1,250,295.00		327	38,046,269.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,122,569.81	331	879,806.00	333	12,242,763.81	335	3,379,783.00		337	8,862,980.81	339
5000 - Services. . . & 7300 - Indirect Costs	18,239,955.00	341	414,267.00	343	17,825,688.00	345	1,693,719.00		347	16,131,969.00	349
TOTAL					185,725,783.81	365	TOTAL			176,839,303.81	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	396
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			59.38%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	59.38%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	176,839,303.81
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	91,203,416.00	301	1,086,246.00	303	90,117,170.00	305	57,663.00		307	90,059,507.00	309
2000 - Classified Salaries	26,639,862.00	311	183,748.00	313	26,456,114.00	315	2,499,549.00		317	23,956,565.00	319
3000 - Employee Benefits (Excluding 3800)	46,241,605.00	321	2,626,671.00	323	43,614,934.00	325	1,353,115.00		327	42,261,819.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,556,136.00	331	45,356.00	333	9,510,780.00	335	3,714,343.00		337	5,796,437.00	339
5000 - Services. . . & 7300 - Indirect Costs	15,025,280.00	341	186,656.00	343	14,838,624.00	345	1,072,333.00		347	13,766,291.00	349
TOTAL					184,537,622.00	365	TOTAL			175,840,619.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	75,154,096.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,155,806.00	380
3. STRS. . . . .	3101 & 3102	6,159,866.00	382
4. PERS. . . . .	3201 & 3202	602,876.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,455,401.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	16,958,169.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	878,835.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,099,305.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	1,130,562.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		108,594,916.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		1,355,007.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		107,239,909.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		60.99%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.99%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	175,840,619.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00



Change #

SEND TO: CALIFORNIA DEPARTMENT OF EDUCATION  
OFFICE OF FINANCIAL ACCOUNTABILITY  
AND INFORMATION SERVICES  
1430 N Street, Suite 3800  
Sacramento, CA 95814

FAX TO: 916-324-7141

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REQUEST DATE: \_\_\_\_\_

REQUESTOR NAME: \_\_\_\_\_

ORGANIZATION: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

FAX: \_\_\_\_\_

SUBJECT AREA: \_\_\_\_\_

**Description/Problem (Please limit to one idea/problem per page and attach an example, if possible):**

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**Rationale/Source:**

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July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
Schedule of Long-Term Liabilities

54 72256 0000000  
Form DEBT

Visalia Unified  
Tulare County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	16,535,000.00	0.00	16,535,000.00	0.00	3,110,000.00	13,425,000.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	8,570,000.00	0.00	8,570,000.00	0.00	820,000.00	7,750,000.00	0.00
Capital Leases Payable	3,076,644.29	0.00	3,076,644.29	0.00	384,058.00	2,692,586.29	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	65,000.00	0.00	65,000.00	0.00	52,000.00	13,000.00	0.00
Net OPEB Obligation		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable	1,044,978.48	0.00	1,044,978.48	1,113,999.04	0.00	2,158,977.52	0.00
Governmental activities long-term liabilities	29,291,622.77	0.00	29,291,622.77	1,113,999.04	4,366,058.00	26,039,563.81	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

#### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,613,404.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 153,088,780.00

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.01%

### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

#### A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. Entry required  
\_\_\_\_\_

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,646,859.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,087,395.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	56,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	176,379.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	661,893.69
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,236.94
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,631,163.63
9. Carry-Forward Adjustment (Part IV, Line F)	(1,198,302.69)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,432,860.94

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	123,482,936.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,539,447.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,931,927.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,506,181.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,117,776.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,914.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	124,929.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,327,929.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	72,179.06
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,665,784.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,840,901.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,309,623.51
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	199,940,527.69

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 3.82%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2013-14 see [www.cde.ca.gov/tg/ac/ic](http://www.cde.ca.gov/tg/ac/ic))

(Line A10 divided by Line B18) 3.22%

#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,631,163.63</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(282,552.10)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(1,109,126.59)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.72%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.72%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.83%) times Part III, Line B18); zero if positive	<u>(1,198,302.69)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,198,302.69)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.22%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-599,151.35) is applied to the current year calculation and the remainder (\$-599,151.34) is deferred to one or more future years:	<u>3.52%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-399,434.23) is applied to the current year calculation and the remainder (\$-798,868.46) is deferred to one or more future years:	<u>3.62%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(1,198,302.69)</u>

Approved indirect cost rate: 3.72%  
Highest rate used in any program: 9.83%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	3,293,955.00	323,674.00	9.83%
01	3010	9,902,689.00	368,581.00	3.72%
01	3011	34,864.00	1,115.00	3.20%
01	3200	453,272.00	16,861.00	3.72%
01	3310	4,658,042.00	195,752.00	4.20%
01	3313	669,025.00	26,865.00	4.02%
01	3550	195,476.00	7,271.00	3.72%
01	3725	578,480.00	21,520.00	3.72%
01	4035	2,025,344.00	75,370.00	3.72%
01	4036	54,290.00	2,020.00	3.72%
01	4045	30,410.00	1,131.00	3.72%
01	4046	285,866.00	10,634.00	3.72%
01	4047	995.00	37.00	3.72%
01	4201	3,570.00	133.00	3.73%
01	4203	856,232.00	17,125.00	2.00%
01	4510	139,208.00	5,178.00	3.72%
01	5640	540,295.00	19,077.00	3.53%
01	6010	434,860.00	16,140.00	3.71%
01	6250	75,785.00	3,909.00	5.16%
01	6275	37,164.00	1,368.00	3.68%
01	6286	126,394.00	4,702.00	3.72%
01	6500	10,783,219.00	405,700.00	3.76%
01	6520	105,565.00	3,927.00	3.72%
01	7091	4,283,287.00	128,499.00	3.00%
01	7220	165,266.00	6,152.00	3.72%
01	7230	3,751,037.00	122,635.00	3.27%
01	7391	96,413.00	3,587.00	3.72%
01	7810	194,402.00	7,232.00	3.72%
01	8150	4,082,385.50	139,663.00	3.42%
01	9010	4,260,960.00	98,550.00	2.31%
11	3555	96,587.00	3,593.00	3.72%
11	6015	224,781.00	6,168.00	2.74%
12	5025	66,490.00	2,474.00	3.72%
12	6105	1,774,411.00	67,779.00	3.82%
13	5310	9,032,633.51	335,205.00	3.71%
13	5370	225,497.00	8,383.00	3.72%
13	9010	51,493.00	1,915.00	3.72%

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

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	5,319,093.96		2,246,104.44	7,565,198.40
2. State Lottery Revenue	8560	3,469,790.00		698,368.00	4,168,158.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		8,788,883.96	0.00	2,944,472.44	11,733,356.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	111,439.00			111,439.00
2. Classified Salaries	2000-2999	39,258.00			39,258.00
3. Employee Benefits	3000-3999	18,403.00			18,403.00
4. Books and Supplies	4000-4999	1,692,677.00		500,902.00	2,193,579.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,432,178.00			1,432,178.00
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	107,691.00			107,691.00
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	323,674.00			323,674.00
10. Debt Service	7400-7499	200,000.00			200,000.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,925,320.00	0.00	500,902.00	4,426,222.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	4,863,563.96	0.00	2,443,570.44	7,307,134.40
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	125,698,727.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,719.80	2.50%	6,887.80	2.70%	7,073.77
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		25,627.34	0.00%	25,627.34	0.00%	25,627.34
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		172,210,599.33	2.50%	176,515,992.45	2.70%	181,281,908.87
e. Other Revenue Limit (Form RL, lines 6 thru 14)		1,228,646.00	0.00%	1,228,646.00	0.00%	1,228,646.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		173,439,245.33	2.48%	177,744,638.45	2.68%	182,510,554.87
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)		134,810,856.61	2.48%	138,157,352.57	2.68%	141,861,804.09
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		5,420,869.00	0.00%	5,420,869.00	0.00%	5,420,869.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(3,522,392.00)	0.00%	(3,522,392.00)	0.00%	(3,522,392.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(11,010,606.61)	0.00%	(11,010,606.61)	0.00%	(11,010,606.61)
l. Total Revenue Limit Sources (Sum lines A1h thru A1l) (Must equal line A1)		125,698,727.00	2.66%	129,045,222.96	2.87%	132,749,674.48
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	17,949,203.00	2.50%	18,397,933.08	-17.89%	15,106,737.00
4. Other Local Revenues	8600-8799	2,601,386.00	0.00%	2,601,386.00	0.00%	2,601,386.00
5. Other Financing Sources						
a. Transfers In	8900-8929	700,000.00	0.00%	700,000.00	0.00%	700,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,020,036.00)	0.00%	(9,020,036.00)	0.00%	(9,020,036.00)
6. Total (Sum lines A1l thru A5)		137,929,280.00	2.75%	141,724,506.04	0.29%	142,137,761.48
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				77,548,472.00		78,952,834.00
b. Step & Column Adjustment				1,404,362.00		1,404,362.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,548,472.00	1.81%	78,952,834.00	1.78%	80,357,196.00
2. Classified Salaries						
a. Base Salaries				15,937,795.00		16,526,858.00
b. Step & Column Adjustment				589,063.00		589,063.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,937,795.00	3.70%	16,526,858.00	3.56%	17,115,921.00
3. Employee Benefits	3000-3999	35,737,394.00	5.22%	37,603,090.00	4.96%	39,468,786.00
4. Books and Supplies	4000-4999	3,937,469.00	0.00%	3,937,469.00	0.00%	3,937,469.00
5. Services and Other Operating Expenditures	5000-5999	11,097,337.00	0.00%	11,097,337.00	0.00%	11,097,337.00
6. Capital Outlay	6000-6999	9,000.00	0.00%	9,000.00	0.00%	9,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,544,326.00	0.00%	1,544,326.00	0.00%	1,544,326.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,856,871.00)	0.00%	(1,856,871.00)	0.00%	(1,856,871.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,745,511.00	0.00%	2,745,511.00	0.00%	2,745,511.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		146,700,433.00	2.63%	150,559,554.00	2.56%	154,418,675.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(8,771,153.00)		(8,835,047.96)		(12,280,913.52)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,657,507.97		29,886,354.97		21,051,307.01
2. Ending Fund Balance (Sum lines C and D1)		29,886,354.97		21,051,307.01		8,770,393.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	250,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,820,000.00		1,820,000.00		1,820,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,215,927.00		5,976,596.00		6,121,207.00
2. Unassigned/Unappropriated	9790	600,427.97		13,054,711.01		629,186.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,886,354.97		21,051,307.01		8,770,393.49



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	27,215,927.00		5,976,596.00		6,121,207.00
c. Unassigned/Unappropriated	9790	600,427.97		13,054,711.01		629,186.49
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		27,816,354.97		19,031,307.01		6,750,393.49
<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	3,522,392.00	0.00%	3,522,392.00	0.00%	3,522,392.00
2. Federal Revenues	8100-8299	17,487,368.00	0.00%	17,487,368.00	0.00%	17,487,368.00
3. Other State Revenues	8300-8599	6,517,716.00	0.00%	6,517,716.00	0.00%	6,517,716.00
4. Other Local Revenues	8600-8799	10,787,694.00	0.00%	10,787,694.00	0.00%	10,787,694.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	9,020,036.00	0.00%	9,020,036.00	0.00%	9,020,036.00
6. Total (Sum lines A1 thru A5)		47,335,206.00	0.00%	47,335,206.00	0.00%	47,335,206.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,654,944.00		13,892,278.00
b. Step & Column Adjustment				237,334.00		237,334.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,654,944.00	1.74%	13,892,278.00	1.71%	14,129,612.00
2. Classified Salaries						
a. Base Salaries				10,702,067.00		10,864,949.00
b. Step & Column Adjustment				162,882.00		162,882.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,702,067.00	1.52%	10,864,949.00	1.50%	11,027,831.00
3. Employee Benefits	3000-3999	10,718,593.00	5.23%	11,279,633.00	4.97%	11,840,673.00
4. Books and Supplies	4000-4999	5,618,667.00	0.00%	5,618,667.00	0.00%	5,618,667.00
5. Services and Other Operating Expenditures	5000-5999	4,462,960.00	0.00%	4,462,960.00	0.00%	4,462,960.00
6. Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	251,787.00	0.00%	251,787.00	0.00%	251,787.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,321,854.00	0.00%	1,321,854.00	0.00%	1,321,854.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	963,172.00	0.00%	963,172.00	0.00%	963,172.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		47,699,044.00	2.02%	48,660,300.00	1.98%	49,621,556.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(363,838.00)		(1,325,094.00)		(2,286,350.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,133,084.56		9,769,246.56		8,444,152.56
2. Ending Fund Balance (Sum lines C and D1)		9,769,246.56		8,444,152.56		6,157,802.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,769,247.77		8,844,368.56		7,358,450.56
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	(1.21)		(400,216.00)		(1,200,648.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,769,246.56		8,444,152.56		6,157,802.56

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

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	129,221,119.00	2.59%	132,567,614.96	2.79%	136,272,066.48
2. Federal Revenues	8100-8299	17,487,368.00	0.00%	17,487,368.00	0.00%	17,487,368.00
3. Other State Revenues	8300-8599	24,466,919.00	1.83%	24,915,649.08	-13.21%	21,624,453.00
4. Other Local Revenues	8600-8799	13,389,080.00	0.00%	13,389,080.00	0.00%	13,389,080.00
5. Other Financing Sources						
a. Transfers In	8900-8929	700,000.00	0.00%	700,000.00	0.00%	700,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		185,264,486.00	2.05%	189,059,712.04	0.22%	189,472,967.48
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				91,203,416.00		92,845,112.00
b. Step & Column Adjustment				1,641,696.00		1,641,696.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,203,416.00	1.80%	92,845,112.00	1.77%	94,486,808.00
2. Classified Salaries						
a. Base Salaries				26,639,862.00		27,391,807.00
b. Step & Column Adjustment				751,945.00		751,945.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,639,862.00	2.82%	27,391,807.00	2.75%	28,143,752.00
3. Employee Benefits	3000-3999	46,455,987.00	5.22%	48,882,723.00	4.96%	51,309,459.00
4. Books and Supplies	4000-4999	9,556,136.00	0.00%	9,556,136.00	0.00%	9,556,136.00
5. Services and Other Operating Expenditures	5000-5999	15,560,297.00	0.00%	15,560,297.00	0.00%	15,560,297.00
6. Capital Outlay	6000-6999	14,000.00	0.00%	14,000.00	0.00%	14,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,796,113.00	0.00%	1,796,113.00	0.00%	1,796,113.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(535,017.00)	0.00%	(535,017.00)	0.00%	(535,017.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,708,683.00	0.00%	3,708,683.00	0.00%	3,708,683.00
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)		194,399,477.00	2.48%	199,219,854.00	2.42%	204,040,231.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(9,134,991.00)		(10,160,141.96)		(14,567,263.52)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		48,790,592.53		39,655,601.53		29,495,459.57
2. Ending Fund Balance (Sum lines C and D1)		39,655,601.53		29,495,459.57		14,928,196.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	250,000.00		200,000.00		200,000.00
b. Restricted	9740	9,769,247.77		8,844,368.56		7,358,450.56
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,820,000.00		1,820,000.00		1,820,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,215,927.00		5,976,596.00		6,121,207.00
2. Unassigned/Unappropriated	9790	600,426.76		12,654,495.01		(571,461.51)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		39,655,601.53		29,495,459.57		14,928,196.05

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	27,215,927.00		5,976,596.00		6,121,207.00
c. Unassigned/Unappropriated	9790	600,427.97		13,054,711.01		629,186.49
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.21)		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)		27,816,353.76		19,031,307.01		6,750,393.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.31%		9.55%		3.31%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		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)		25,422.01		25,422.01		25,422.01
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		194,399,477.00		199,219,854.00		204,040,231.00
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)		194,399,477.00		199,219,854.00		204,040,231.00
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)		5,831,984.31		5,976,595.62		6,121,206.93
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)		5,831,984.31		5,976,595.62		6,121,206.93
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	205,665,948.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	29,009,950.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,253,355.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	533,831.00
4. Other Transfers Out	All	9200	7200-7299	1,234,097.00
5. Interfund Transfers Out	All	9300	7600-7629	3,607,898.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	3,143,303.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	312,244.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				15,084,728.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	363,109.51
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				161,934,380.32
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				161,934,380.32

		2011-12 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		25,422.01
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		25,422.01
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		25,422.01
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,369.85
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	162,281,372.94	6,257.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	162,281,372.94	6,257.90
B. Required effort (Line A.2 times 90%)	146,053,235.65	5,632.11
C. Current year expenditures (Line I.G and Line II.F)	161,934,380.32	6,369.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

**Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)**

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	8,272,955.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,627,670.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				2,627,670.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				5,645,285.00



**Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)**

<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	161,934,380.32	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,369.85
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

**SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section ii, Line D)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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	6,364.80	6,507.80
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,507.80	6,719.80
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,507.80	6,719.80
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00
c. Revenue Limit ADA	0033	25,627.34	25,627.34
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	166,777,603.25	172,210,599.33
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	1,190,004.00	1,228,646.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	167,967,607.25	173,439,245.33
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	133,362,920.80	134,810,856.61
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,943,701.00	1,313,017.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	343,509.00	266,237.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,600,192.00	1,046,780.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	134,963,112.80	135,857,636.61

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	22,216,146.00	21,771,823.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	580,875.00	634,469.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,635,271.00	21,137,354.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	113,327,841.80	114,720,282.61
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,010,979.00	1,021,966.00
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	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---	0.20	(11,301,657.61)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,010,978.80)	(12,323,623.61)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	112,316,863.00	102,396,659.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	112,316,863.00	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	277,153.00	277,153.00
46. California High School Exit Exam	9002	0.00	0.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,005,631.00	1,005,631.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

Description	2011-12 Actual	2012-13 Budget	% Diff.
SELPA Name: (??)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.5, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Low Incidence Materials and Equipment Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

54 72256 000000  
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(13,628.00)	0.00	(576,892.00)				
Other Sources/Uses Detail					700,000.00	3,607,898.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	25,632.00	0.00	161,136.00	0.00				
Other Sources/Uses Detail					0.00	700,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	12,697.00	0.00	70,253.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(28,501.00)	345,503.00	0.00				
Other Sources/Uses Detail					23,408.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					921,346.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,138,144.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	3,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>42,129.00</b>	<b>(42,129.00)</b>	<b>576,892.00</b>	<b>(576,892.00)</b>	<b>4,307,898.00</b>	<b>4,307,898.00</b>	<b>0.00</b>	<b>0.00</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(57,252.00)	0.00	(535,017.00)				
Other Sources/Uses Detail					700,000.00	3,708,683.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	25,970.00	0.00	127,305.00	0.00				
Other Sources/Uses Detail					0.00	700,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	12,979.00	0.00	60,252.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	15,303.00	0.00	347,460.00	0.00				
Other Sources/Uses Detail					26,967.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					963,172.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,193,544.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	3,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	57,252.00	(57,252.00)	535,017.00	(535,017.00)	4,408,683.00	4,408,683.00		

General Fund

## *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%

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	23,550,427.51	47,099.04	23,597,526.55				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	50,020.17	0.00	50,020.17				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	504,486.07	2,946,360.66	3,450,846.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	194,259.68	0.00	194,259.68				
7) Prepaid Expenditures		9330	31,200.00	0.00	31,200.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			24,330,393.43	2,993,459.70	27,323,853.13				
H. LIABILITIES									
1) Accounts Payable		9500	3,607,741.07	12,535.77	3,620,276.84				
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	9,890,000.00	0.00	9,890,000.00				
5) Deferred Revenue		9650	0.00	300.00	300.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			13,497,741.07	12,835.77	13,510,576.84				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			10,832,652.36	2,980,623.93	13,813,276.29				

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)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	112,316,863.00	0.00	112,316,863.00	102,396,659.00	0.00	102,396,659.00	-8.8%
Charter Schools General Purpose Entitlement - State Aid		8015	3,826,248.00	0.00	3,826,248.00	4,787,030.00	0.00	4,787,030.00	25.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	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	22,216,146.00	0.00	22,216,146.00	21,771,823.00	0.00	21,771,823.00	-2.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	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			138,359,257.00	0.00	138,359,257.00	128,955,512.00	0.00	128,955,512.00	-6.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(3,533,030.00)		(3,533,030.00)	(3,522,392.00)		(3,522,392.00)	-0.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		3,533,030.00	3,533,030.00		3,522,392.00	3,522,392.00	-0.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	343,509.00	0.00	343,509.00	266,237.00	0.00	266,237.00	-22.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	(630.00)	0.00	(630.00)	New
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			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%
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	4,709,986.00	4,709,986.00	0.00	4,006,478.00	4,006,478.00	-14.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,377,897.00	1,377,897.00	0.00	1,291,779.00	1,291,779.00	-6.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		6,552,903.00	6,552,903.00		959,627.00	959,627.00	-85.4%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		10,276,670.00	10,276,670.00		7,729,203.00	7,729,203.00	-24.8%
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		2,105,714.00	2,105,714.00		1,307,438.00	1,307,438.00	-37.9%
NCLB: Title III, Immigrant Education Program	4201	8290		3,703.00	3,703.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		873,357.00	873,357.00		531,297.00	531,297.00	-39.2%
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		202,747.00	202,747.00		202,747.00	202,747.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		600,000.00	600,000.00		600,000.00	600,000.00	0.0%
Other Federal Revenue	All Other	8290	316,402.00	444,386.00	760,788.00	0.00	858,799.00	858,799.00	12.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>316,402.00</b>	<b>27,147,363.00</b>	<b>27,463,765.00</b>	<b>0.00</b>	<b>17,487,368.00</b>	<b>17,487,368.00</b>	<b>-36.3%</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		1,110,624.00	1,110,624.00		1,110,624.00	1,110,624.00	0.0%
Economic Impact Aid	7090-7091	8311		3,772,494.00	3,772,494.00		3,772,494.00	3,772,494.00	0.0%
Spec. Ed. Transportation	7240	8311		56,383.00	56,383.00		56,383.00	56,383.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	168,423.00	0.00	168,423.00	168,423.00	0.00	168,423.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,787,940.00	0.00	3,787,940.00	3,787,940.00	0.00	3,787,940.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	458,755.00	0.00	458,755.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,469,790.00	698,368.00	4,168,158.00	3,469,790.00	698,368.00	4,168,158.00	0.0%
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		450,000.00	450,000.00		414,708.00	414,708.00	-7.8%
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		100,000.00	100,000.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,141,354.00	623,344.00	10,764,698.00	10,523,050.00	465,138.00	10,988,188.00	2.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,026,262.00</b>	<b>6,811,213.00</b>	<b>24,837,475.00</b>	<b>17,949,203.00</b>	<b>6,517,716.00</b>	<b>24,466,919.00</b>	<b>-1.5%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	806,442.00	0.00	806,442.00	0.00	0.00	0.00	-100.0%
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	2,540.00	0.00	2,540.00	500.00	0.00	500.00	-80.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	197,000.00	121,330.00	318,330.00	212,000.00	120,000.00	332,000.00	4.3%
Interest		8660	750,000.00	0.00	750,000.00	550,000.00	0.00	550,000.00	-26.7%
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		810,573.00	810,573.00		760,751.00	760,751.00	-6.1%
Interagency Services	All Other	8677	20,000.00	1,482,495.00	1,502,495.00	25,000.00	1,331,898.00	1,356,898.00	-9.7%
Mitigation/Developer Fees		8681	18,000.00	0.00	18,000.00	15,000.00	0.00	15,000.00	-16.7%
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	1,305,535.31	2,594,576.50	3,900,111.81	666,700.00	345,704.00	1,012,404.00	-74.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,132,186.00	0.00	1,132,186.00	1,132,186.00	0.00	1,132,186.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		8,413,511.00	8,413,511.00		8,229,341.00	8,229,341.00	-2.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			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%
<b>TOTAL, REVENUES</b>			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%

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' Salaries		1100	60,102,279.00	17,590,162.00	77,692,441.00	65,769,691.00	10,788,609.00	76,558,300.00	-1.5%
Certificated Pupil Support Salaries		1200	2,638,799.00	695,674.00	3,334,473.00	2,570,236.00	661,091.00	3,231,327.00	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,725,617.00	2,045,576.00	10,771,193.00	9,171,779.00	2,146,034.00	11,317,813.00	5.1%
Other Certificated Salaries		1900	37,043.00	58,426.00	95,469.00	36,766.00	59,210.00	95,976.00	0.5%
TOTAL, CERTIFICATED SALARIES			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%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	489,444.00	3,242,662.00	3,732,106.00	497,361.00	3,688,445.00	4,155,806.00	11.4%
Classified Support Salaries		2200	6,116,887.00	4,181,834.00	10,298,721.00	6,410,660.00	4,363,188.00	10,773,848.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	1,431,298.00	518,390.00	1,949,688.00	1,436,464.00	531,486.00	1,967,950.00	0.9%
Clerical, Technical and Office Salaries		2400	6,024,255.00	1,030,296.00	7,054,551.00	6,096,208.00	888,578.00	6,984,786.00	-1.0%
Other Classified Salaries		2900	1,492,205.00	1,269,385.00	2,761,590.00	1,527,102.00	1,230,370.00	2,757,472.00	-0.1%
TOTAL, CLASSIFIED SALARIES			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%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,270,864.00	1,232,758.00	7,503,622.00	6,369,408.00	1,108,816.00	7,478,224.00	-0.3%
PERS		3201-3202	1,705,697.00	1,057,811.00	2,763,508.00	1,831,949.00	1,204,052.00	3,036,001.00	9.9%
OASDI/Medicare/Alternative		3301-3302	2,212,749.00	950,266.00	3,163,015.00	2,274,298.00	973,370.00	3,247,668.00	2.7%
Health and Welfare Benefits		3401-3402	15,097,686.00	4,597,980.00	19,695,666.00	18,656,960.00	5,610,402.00	24,267,362.00	23.2%
Unemployment Insurance		3501-3502	1,463,356.00	404,499.00	1,867,855.00	1,022,864.00	261,561.00	1,284,425.00	-31.2%
Workers' Compensation		3601-3602	2,411,021.00	659,730.00	3,070,751.00	2,441,653.00	622,838.00	3,064,491.00	-0.2%
OPEB, Allocated		3701-3702	1,694,133.00	465,194.00	2,159,327.00	1,723,445.00	439,370.00	2,162,815.00	0.2%
OPEB, Active Employees		3751-3752	1,259,976.00	374,588.00	1,634,564.00	1,305,192.00	395,427.00	1,700,619.00	4.0%
PERS Reduction		3801-3802	200,244.00	112,727.00	312,971.00	111,625.00	102,757.00	214,382.00	-31.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			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%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	766,461.00	500,902.00	1,267,363.00	501,105.00	698,369.00	1,199,474.00	-5.4%
Books and Other Reference Materials		4200	22,017.00	4,000.00	26,017.00	15,100.00	0.00	15,100.00	-42.0%
Materials and Supplies		4300	4,424,697.31	5,664,872.10	10,089,569.41	3,212,981.00	4,568,579.00	7,781,560.00	-22.9%
Noncapitalized Equipment		4400	670,992.00	1,068,628.40	1,739,620.40	208,283.00	351,719.00	560,002.00	-67.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			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%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	116,238.00	338,629.00	454,867.00	104,576.00	783,559.00	888,135.00	95.3%
Dues and Memberships		5300	65,502.00	2,539.00	68,041.00	41,623.00	2,050.00	43,673.00	-35.8%
Insurance		5400 - 5450	1,488,388.00	0.00	1,488,388.00	1,488,388.00	0.00	1,488,388.00	0.0%
Operations and Housekeeping Services		5500	5,578,482.00	21,175.00	5,599,657.00	5,810,000.00	14,461.00	5,824,461.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	815,916.00	746,652.00	1,562,568.00	659,591.00	449,436.00	1,109,027.00	-29.0%
Transfers of Direct Costs		5710	90,269.00	(90,269.00)	0.00	221,631.00	(221,631.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,574.00)	(7,054.00)	(13,628.00)	(24,602.00)	(32,650.00)	(57,252.00)	320.1%
Professional/Consulting Services and Operating Expenditures		5800	2,877,443.00	5,864,161.00	8,741,604.00	2,214,004.00	3,395,270.00	5,609,274.00	-35.8%
Communications		5900	844,589.00	70,761.00	915,350.00	582,126.00	72,465.00	654,591.00	-28.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	382,261.00	382,261.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	82,004.00	2,902,643.00	2,984,647.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	122,541.00	2,269,043.00	2,391,584.00	0.00	0.00	0.00	-100.0%
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	186,370.00	3,106,225.00	3,292,595.00	9,000.00	5,000.00	14,000.00	-99.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			390,915.00	8,660,172.00	9,051,087.00	9,000.00	5,000.00	14,000.00	-99.8%
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	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	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	60,236.00	0.00	60,236.00	60,236.00	0.00	60,236.00	0.0%
All Other Transfers		7281-7283	1,132,186.00	0.00	1,132,186.00	1,132,186.00	0.00	1,132,186.00	0.0%
All Other Transfers Out to All Others		7299	41,675.00	0.00	41,675.00	54,858.00	0.00	54,858.00	31.6%
Debt Service									
Debt Service - Interest		7438	109,751.00	40,021.00	149,772.00	114,819.00	29,690.00	144,509.00	-3.5%
Other Debt Service - Principal		7439	172,294.00	211,765.00	384,059.00	167,227.00	222,097.00	389,324.00	1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,531,142.00	251,786.00	1,782,928.00	1,544,326.00	251,787.00	1,796,113.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,710,734.00)	1,710,734.00	0.00	(1,321,854.00)	1,321,854.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(576,892.00)	0.00	(576,892.00)	(535,017.00)	0.00	(535,017.00)	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,287,626.00)	1,710,734.00	(576,892.00)	(1,856,871.00)	1,321,854.00	(535,017.00)	-7.3%
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%

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	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	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	1,525,000.00	0.00	1,525,000.00	1,525,000.00	0.00	1,525,000.00	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	921,346.00	921,346.00	0.00	963,172.00	963,172.00	4.5%
To: Cafeteria Fund		7616	23,408.00	0.00	23,408.00	26,967.00	0.00	26,967.00	15.2%
Other Authorized Interfund Transfers Out		7619	1,138,144.00	0.00	1,138,144.00	1,193,544.00	0.00	1,193,544.00	4.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,686,552.00	921,346.00	3,607,898.00	2,745,511.00	963,172.00	3,708,683.00	2.8%
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	(8,763,574.00)	8,763,574.00	0.00	(9,105,036.00)	9,105,036.00	0.00	0.0%
Contributions from Restricted Revenues		8990	85,000.00	(85,000.00)	0.00	85,000.00	(85,000.00)	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			(8,678,574.00)	8,678,574.00	0.00	(9,020,036.00)	9,020,036.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(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%

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)	25,431.40	25,325.33	0.4%	Met
Second Prior Year (2010-11)	25,154.73	25,493.54	N/A	Met
First Prior Year (2011-12)	25,492.77	25,627.34	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	25,627.34			

### 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
		Budget	CBEDS Actual		
Third Prior Year (2009-10)		27,088	26,954	0.5%	Met
Second Prior Year (2010-11)		27,088	27,118	N/A	Met
First Prior Year (2011-12)		27,430	27,268	0.6%	Met
Budget Year (2012-13)		27,268			

### 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)	25,017	26,954	92.8%
Second Prior Year (2010-11)	25,310	27,118	93.3%
First Prior Year (2011-12)	25,422	27,268	93.2%
Historical Average Ratio:			93.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.6%

#### 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)	25,422	27,268	93.2%	Met
1st Subsequent Year (2013-14)	25,422	27,268	93.2%	Met
2nd Subsequent Year (2014-15)	25,422	27,268	93.2%	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)	6,507.80	6,719.80	6,887.80	7,073.77
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)	5,167.06	5,223.17	5,353.75	5,498.30
d. Prior Year Funded BRL per ADA		5,167.06	5,223.17	5,353.75
e. Difference (Step 1c minus Step 1d)		56.11	130.58	144.55
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.09%	2.50%	2.70%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	25,627.34	25,627.34	25,627.34	25,627.34
b. Prior Year Revenue Limit (Funded) ADA		25,627.34	25,627.34	25,627.34
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		1.09%	2.50%	2.70%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		.09% to 2.09%	1.50% to 3.50%	1.70% to 3.70%

##### 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)	22,216,146.00	21,771,823.00	21,771,823.00	21,771,823.00
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)	134,533,009.00	124,168,482.00	129,045,222.96	132,749,674.48
District's Projected Change in Revenue Limit:		-7.70%	3.93%	2.87%
Revenue Limit Standard:		.09% to 2.09%	1.50% to 3.50%	1.70% to 3.70%
Status:		Not Met	Not Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

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

Adopted 12-13 Revenue Limits based on May Revise, reflecting -\$441 per ADA reduction in Revenue Limits if the November 2012 tax initiative fails and 22.272% deficit.

## 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)	128,428,608.86	145,276,937.61	88.4%
Second Prior Year (2010-11)	122,777,767.07	138,317,981.48	88.8%
First Prior Year (2011-12)	119,373,553.00	136,762,404.31	87.3%
Historical Average Ratio:			88.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4):  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	3.0%	3.0%	3.0%
	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

### 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)	129,223,661.00	143,954,922.00	89.8%	Met
1st Subsequent Year (2013-14)	133,082,782.00	147,814,043.00	90.0%	Met
2nd Subsequent Year (2014-15)	136,941,903.00	151,673,164.00	90.3%	Met

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.09%	2.50%	2.70%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.91% to 11.09%</b>	<b>-7.50% to 12.50%</b>	<b>-7.30% to 12.70%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.91% to 6.09%	-2.50% to 7.50%	-2.30% to 7.70%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2011-12)	27,463,765.00		
Budget Year (2012-13)	17,487,368.00	-36.33%	Yes
1st Subsequent Year (2013-14)	17,487,368.00	0.00%	No
2nd Subsequent Year (2014-15)	17,487,368.00	0.00%	No
<b>Explanation:</b> (required if Yes)	Ed Jobs all recived and budget ends 9/30/12		

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2011-12)	24,837,475.00		
Budget Year (2012-13)	24,466,919.00	-1.49%	No
1st Subsequent Year (2013-14)	24,915,649.08	1.83%	No
2nd Subsequent Year (2014-15)	21,624,453.00	-13.21%	Yes
<b>Explanation:</b> (required if Yes)	No projection for any increase in State revenues.		

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2011-12)	17,654,188.81		
Budget Year (2012-13)	13,389,080.00	-24.16%	Yes
1st Subsequent Year (2013-14)	13,389,080.00	0.00%	No
2nd Subsequent Year (2014-15)	13,389,080.00	0.00%	No
<b>Explanation:</b> (required if Yes)	No projection for any increase in Local revenues.		

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2011-12)	13,122,569.81		
Budget Year (2012-13)	9,556,136.00	-27.18%	Yes
1st Subsequent Year (2013-14)	9,556,136.00	0.00%	No
2nd Subsequent Year (2014-15)	9,556,136.00	0.00%	No
<b>Explanation:</b> (required if Yes)	Prior Year 201-12 include one-time ARRA & SFSF funding that ended 9/30/11		

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

First Prior Year (2011-12)	18,816,847.00		
Budget Year (2012-13)	15,560,297.00	-17.31%	Yes
1st Subsequent Year (2013-14)	15,560,297.00	0.00%	No
2nd Subsequent Year (2014-15)	15,560,297.00	0.00%	No

**Explanation:**  
(required if Yes)

Prior Year 2011-12 included one-time ARRA & SFSF funding that ended 9/30/11

**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)	69,955,428.81		
Budget Year (2012-13)	55,343,367.00	-20.89%	Not Met
1st Subsequent Year (2013-14)	55,792,097.08	0.81%	Met
2nd Subsequent Year (2014-15)	52,500,901.00	-5.90%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2011-12)	31,939,416.81		
Budget Year (2012-13)	25,116,433.00	-21.36%	Not Met
1st Subsequent Year (2013-14)	25,116,433.00	0.00%	Met
2nd Subsequent Year (2014-15)	25,116,433.00	0.00%	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)

Ed Jobs all recived and budget ends 9/30/12

**Explanation:**

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

No projection for any increase in State revenues.

**Explanation:**

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

No projection for any increase in Local revenues.

- 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 201-12 include one-time ARRA & SFSF funding that ended 9/30/11

**Explanation:**

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

Prior Year 2011-12 included one-time ARRA & SFSF funding that ended 9/30/11

## 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

194,399,477.00			
0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
194,399,477.00	1,943,994.77	5,779,028.00	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)	11,256,762.00	16,028,345.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	207,988.55	505,176.93	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			24,679,914.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			580,457.12
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.21)	(1.21)	(1.21)
f. Available Reserves (Lines 1a through 1e)	11,464,749.34	16,533,520.72	25,260,369.91
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	204,668,408.46	200,354,310.95	205,665,948.81
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)	204,668,408.46	200,354,310.95	205,665,948.81
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	5.6%	8.3%	12.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.9%</b>	<b>2.8%</b>	<b>4.1%</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)	(8,292,887.94)	149,971,675.66	5.5%	Not Met
Second Prior Year (2010-11)	7,709,009.75	142,137,179.02	N/A	Met
First Prior Year (2011-12)	10,316,573.00	139,448,956.31	N/A	Met
Budget Year (2012-13) (Information only)	(8,771,153.00)	146,700,433.00		

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

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

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

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

2009-10 VUSD deficit spent from fund balance reserves.

## 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)	21,202,873.91	28,924,813.16	N/A	Met
Second Prior Year (2010-11)	14,845,506.78	20,631,925.22	N/A	Met
First Prior Year (2011-12)	24,071,877.68	28,340,934.97	N/A	Met
Budget Year (2012-13) (Information only)	38,657,507.97			

<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):	25,422	25,422	25,422
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):

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

No

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	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)	194,399,477.00	199,219,854.00	204,040,231.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	194,399,477.00	199,219,854.00	204,040,231.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,831,984.31	5,976,595.62	6,121,206.93
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)	5,831,984.31	5,976,595.62	6,121,206.93



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	27,215,927.00	5,976,596.00	6,121,207.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	600,427.97	13,054,711.01	629,186.49
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)	(1.21)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	27,816,353.76	19,031,307.01	6,750,393.49
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.31%	9.55%	3.31%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,831,984.31</b>	<b>5,976,595.62</b>	<b>6,121,206.93</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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)	(8,763,574.00)			
Budget Year (2012-13)	(9,105,036.00)	341,462.00	3.9%	Met
1st Subsequent Year (2013-14)	(9,020,036.00)	(85,000.00)	-0.9%	Met
2nd Subsequent Year (2014-15)	(9,020,036.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2011-12)	700,000.00			
Budget Year (2012-13)	700,000.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	700,000.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	700,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2011-12)	2,686,552.00			
Budget Year (2012-13)	2,745,511.00	58,959.00	2.2%	Met
1st Subsequent Year (2013-14)	2,745,511.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	2,745,511.00	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	0			
Certificates of Participation	10	010		6,840,000
General Obligation Bonds	0			
Supp Early Retirement Program	0			
State School Building Loans	0			
Compensated Absences	0	010		1,113,999

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

8 CNG buses	3	Transportation	010-72300-0-00000-91000-743xx-000-0000-230	424,506
Duplicating Copy Machine	3	General Fund Unrestricted	010-00000-0-00000-91000-743xx-000-0000-255	150,760

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	106,776	106,776	106,776	106,776
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

8 CNG buses				
Duplicating Copy Machine				

Total Annual Payments:	106,776	106,776	106,776	106,776
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Has total annual payment increased over prior year (2011-12)?	No	No	No
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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

---

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

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:

Certificated, Certificated Retirees, Management & Management Retirees pay \$600 per year towards the H&W plan.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

782,236

8,561,083

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

66,291,096.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

66,291,096.00

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

Actuarial

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

Jul 01, 2010

5. OPEB Contributions

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

Budget Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

7,636,350.00

7,636,350.00

7,636,350.00

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

4,108,610.00

0.00

0.00

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

3,700,897.00

3,774,049.00

3,760,459.00

- d. Number of retirees receiving OPEB benefits

339

342

345

## 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)

No

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:

3. Self-Insurance Liabilities

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

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)




## 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	1,145.5	1,164.3	1,167.3	1,170.3

#### 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.

n/a

#### 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

824,858

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**

- 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)
Yes	Yes	Yes
15,611,378	17,172,516	18,889,767
95.0%	95.0%	95.0%
15.0%	10.0%	10.0%

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

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

No		
----	--	--

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
1,516,761	1,516,761	1,516,761
4.7%	0.0%	0.0%

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

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

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

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

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


**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	746.3	733.8	750.3	750.3

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

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

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

No

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

278,045

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
---	---	---

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
9,033,230	9,936,552	10,930,208
95.0%	95.0%	95.0%
15.0%	10.0%	10.0%

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

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

No		
----	--	--

--

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
628,011	628,011	628,011
7.0%	0.0%	0.0%

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

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

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

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

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


**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	172.9	173.2	173.2	173.2

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

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

n/a

If Yes, complete question 2.

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

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

190,103

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)
Yes	Yes	Yes
847,335	932,067	1,025,274
95.0%	95.0%	95.0%
15.0%	10.0%	10.0%

**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)
Yes	Yes	Yes
249,868	249,868	249,868
10.0%	0.0%	0.0%

**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)
Yes	Yes	Yes
41,800	41,800	41,800
0.0%	0.0%	0.0%

## 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?   | No  |
| 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)   | No  |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | 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)

## End of School District Budget Criteria and Standards Review

Other Funds

## 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>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,247,104.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,153.88		
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	8,785.24		
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			2,265,043.14		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	80.97		
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			80.97		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			2,264,962.17		

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>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	100,180.00	90,000.00	-10.2%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	310,699.00	296,541.00	-4.6%
TOTAL, FEDERAL REVENUE			410,879.00	386,541.00	-5.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	4,130,057.00	4,153,313.00	0.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	164,971.00	140,306.00	-15.0%
TOTAL, OTHER STATE REVENUE			4,295,028.00	4,293,619.00	0.0%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	110,500.00	151,500.00	37.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	478,460.00	396,000.00	-17.2%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>613,960.00</b>	<b>572,500.00</b>	<b>-6.8%</b>
<b>TOTAL, REVENUES</b>			<b>5,319,867.00</b>	<b>5,252,660.00</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,692,275.00	1,585,517.00	-6.3%
Certificated Pupil Support Salaries		1200	65,524.00	65,524.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	337,775.00	332,797.00	-1.5%
Other Certificated Salaries		1900	1,063.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,096,637.00	1,983,838.00	-5.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	192,453.00	172,859.00	-10.2%
Classified Support Salaries		2200	43,767.00	44,593.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	38,300.00	38,300.00	0.0%
Clerical, Technical and Office Salaries		2400	275,929.00	280,322.00	1.6%
Other Classified Salaries		2900	30,991.00	31,656.00	2.1%
TOTAL, CLASSIFIED SALARIES			581,440.00	567,730.00	-2.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	172,121.00	166,115.00	-3.5%
PERS		3201-3202	61,861.00	63,561.00	2.7%
OASDI/Medicare/Alternative		3301-3302	74,182.00	70,918.00	-4.4%
Health and Welfare Benefits		3401-3402	394,585.00	476,318.00	20.7%
Unemployment Insurance		3501-3502	41,906.00	28,081.00	-33.0%
Workers' Compensation		3601-3602	70,401.00	66,801.00	-5.1%
OPEB, Allocated		3701-3702	49,677.00	47,220.00	-4.9%
OPEB, Active Employees		3751-3752	32,830.00	28,980.00	-11.7%
PERS Reduction		3801-3802	10,746.00	6,505.00	-39.5%
Other Employee Benefits		3901-3902	34,230.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			942,539.00	954,499.00	1.3%
<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	461,388.00	193,026.00	-58.2%
Noncapitalized Equipment		4400	49,678.00	15,562.00	-68.7%
TOTAL, BOOKS AND SUPPLIES			511,066.00	208,588.00	-59.2%



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>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	346,972.00	137,296.00	-60.4%
Travel and Conferences		5200	23,032.00	17,320.00	-24.8%
Dues and Memberships		5300	1,635.00	1,635.00	0.0%
Insurance		5400-5450	1,995.00	2,000.00	0.3%
Operations and Housekeeping Services		5500	87,509.00	87,509.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,496.00	25,413.00	-49.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,632.00	25,970.00	1.3%
Professional/Consulting Services and Operating Expenditures		5800	327,303.00	257,169.00	-21.4%
Communications		5900	16,500.00	16,500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>881,074.00</b>	<b>570,812.00</b>	<b>-35.2%</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	72,845.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>72,845.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	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>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	161,136.00	127,305.00	-21.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			161,136.00	127,305.00	-21.0%
<b>TOTAL, EXPENDITURES</b>			5,246,737.00	4,412,772.00	-15.9%

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	700,000.00	700,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	700,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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)			(700,000.00)	(700,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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 (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,657,511.00	3,005,522.00	-17.8%
2) Instruction - Related Services	2000-2999		1,015,058.00	1,013,903.00	-0.1%
3) Pupil Services	3000-3999		89,833.00	89,760.00	-0.1%
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		161,136.00	127,305.00	-21.0%
8) Plant Services	8000-8999		323,199.00	176,282.00	-45.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) 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 - B10)</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	Function 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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Child  
Development

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%



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	56,549.24		
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	75,326.00		
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			131,875.24		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	9,674.37		
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			9,674.37		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			122,200.87		

July 1 Budget (Single Adoption)  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	68,964.00	68,964.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			68,964.00	68,964.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,889,794.00	1,712,008.00	-9.4%
All Other State Revenue	All Other	8590	49,846.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,939,640.00	1,712,008.00	-11.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,396.00	4,396.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,396.00	4,396.00	0.0%
<b>TOTAL, REVENUES</b>			2,013,000.00	1,785,368.00	-11.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	15,000.00	15,000.00	0.0%
Certificated Pupil Support Salaries		1200	13,256.00	13,618.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	100,520.00	102,895.00	2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			128,776.00	131,513.00	2.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	929,839.00	956,836.00	2.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,759.00	6,759.00	0.0%
Clerical, Technical and Office Salaries		2400	59,141.00	59,018.00	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			995,739.00	1,022,613.00	2.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	15,466.00	14,050.00	-9.2%
PERS		3201-3202	85,344.00	99,685.00	16.8%
OASDI/Medicare/Alternative		3301-3302	70,748.00	74,319.00	5.0%
Health and Welfare Benefits		3401-3402	64,630.00	74,351.00	15.0%
Unemployment Insurance		3501-3502	18,049.00	12,784.00	-29.2%
Workers' Compensation		3601-3602	29,284.00	30,213.00	3.2%
OPEB, Allocated		3701-3702	20,726.00	21,347.00	3.0%
OPEB, Active Employees		3751-3752	5,871.00	5,873.00	0.0%
PERS Reduction		3801-3802	16,209.00	10,718.00	-33.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			326,327.00	343,340.00	5.2%
<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	322,516.00	134,427.00	-58.3%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			325,516.00	137,427.00	-57.8%

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	5,800.00	5,000.00	-13.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,044.00	27,044.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,697.00	12,979.00	2.2%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	0.0%
Communications		5900	2,002.00	2,200.00	9.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>64,543.00</b>	<b>64,223.00</b>	<b>-0.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	49,846.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>49,846.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	52,000.00	26,000.00	-50.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>52,000.00</b>	<b>26,000.00</b>	<b>-50.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	70,253.00	60,252.00	-14.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>70,253.00</b>	<b>60,252.00</b>	<b>-14.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,013,000.00</b>	<b>1,785,368.00</b>	<b>-11.3%</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 Fund		8911	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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	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 (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,574,012.00	1,426,610.00	-9.4%
2) Instruction - Related Services	2000-2999		224,377.00	229,652.00	2.4%
3) Pupil Services	3000-3999		15,468.00	15,810.00	2.2%
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		70,253.00	60,252.00	-14.2%
8) Plant Services	8000-8999		76,890.00	27,044.00	-64.8%
9) Other Outgo	9000-9999	Except 7600-7699	52,000.00	26,000.00	-50.0%
10) 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 - 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	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 (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	(0.10)	(0.10)	0.0%

Cafeteria



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%

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	3,191,078.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	21,693.98		
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	643.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	135,380.17		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			3,348,795.54		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.66		
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			0.66		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			3,348,794.88		

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%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	7,278,880.00	7,381,000.00	1.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,278,880.00	7,381,000.00	1.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	570,000.00	590,000.00	3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			570,000.00	590,000.00	3.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,900,000.00	1,900,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	40,000.00	50,000.00	25.0%
Other Local Revenue					
All Other Local Revenue		8699	60,000.00	63,500.00	5.8%
TOTAL, OTHER LOCAL REVENUE			2,050,000.00	2,063,500.00	0.7%
TOTAL, REVENUES			9,898,880.00	10,034,500.00	1.4%

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	2,360,328.00	2,410,649.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	367,540.00	387,210.00	5.4%
Clerical, Technical and Office Salaries		2400	356,170.00	371,083.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,084,038.00	3,168,942.00	2.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,019.00	1,221.00	19.8%
PERS		3201-3202	319,682.78	340,340.00	6.5%
OASDI/Medicare/Alternative		3301-3302	230,172.73	234,408.00	1.8%
Health and Welfare Benefits		3401-3402	969,737.00	1,172,128.00	20.9%
Unemployment Insurance		3501-3502	51,064.00	34,869.00	-31.7%
Workers' Compensation		3601-3602	83,034.00	82,973.00	-0.1%
OPEB, Allocated		3701-3702	58,674.00	58,635.00	-0.1%
OPEB, Active Employees		3751-3752	74,285.00	77,694.00	4.6%
PERS Reduction		3801-3802	388.00	32,675.00	8321.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,788,056.51	2,034,943.00	13.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	288,653.00	342,296.00	18.6%
Noncapitalized Equipment		4400	43,016.50	50,000.00	16.2%
Food		4700	4,008,461.50	3,994,100.00	-0.4%
TOTAL, BOOKS AND SUPPLIES			4,340,131.00	4,386,396.00	1.1%

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	8,000.00	20,000.00	150.0%
Dues and Memberships		5300	350.00	350.00	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	45,945.00	45,450.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28,501.00)	15,303.00	-153.7%
Professional/Consulting Services and Operating Expenditures		5800	66,015.00	75,900.00	15.0%
Communications		5900	5,589.00	7,500.00	34.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>97,398.00</b>	<b>164,503.00</b>	<b>68.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	309,845.00	20,000.00	-93.5%
Equipment		6400	297,018.00	50,000.00	-83.2%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>606,863.00</b>	<b>70,000.00</b>	<b>-88.5%</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	345,503.00	347,460.00	0.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>345,503.00</b>	<b>347,460.00</b>	<b>0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,261,989.51</b>	<b>10,172,244.00</b>	<b>-0.9%</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	23,408.00	26,967.00	15.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,408.00	26,967.00	15.2%
<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)			23,408.00	26,967.00	15.2%

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

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	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 (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		9,542,686.51	9,804,784.00	2.7%
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		345,503.00	347,460.00	0.6%
8) Plant Services	8000-8999		373,800.00	20,000.00	-94.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) 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 - B10)</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%



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

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>			(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 (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%

Deferred  
Maintenance

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%

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	866,853.36		
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	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			866,853.36		
<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)			866,853.36		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	965,828.00	963,172.00	-0.3%
TOTAL, OTHER STATE REVENUE			965,828.00	963,172.00	-0.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			965,828.00	963,172.00	-0.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	60,822.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			60,822.00	0.00	-100.0%

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>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	234,004.00	426,344.00	82.2%
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	853.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			234,857.00	426,344.00	81.5%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	619,034.00	750,000.00	21.2%
Buildings and Improvements of Buildings		6200	1,600,044.00	750,000.00	-53.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,219,078.00	1,500,000.00	-32.4%
<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%
TOTAL, EXPENDITURES			2,514,757.00	1,926,344.00	-23.4%



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	921,346.00	963,172.00	4.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			921,346.00	963,172.00	4.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			921,346.00	963,172.00	4.5%

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

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	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 (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		2,514,757.00	1,926,344.00	-23.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) 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 - B10)</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	Function 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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Post  
Employment

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%

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>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,317,255.05		
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			10,317,255.05		
<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)			10,317,255.05		

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>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,500,000.00	1,500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,500,000.00	1,500,000.00	0.0%

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

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	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 Function

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500,000.00	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Building Funds

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	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>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2.72		
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			2.72		
<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)			2.72		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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%
Leases and Rentals		8650	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%



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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<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>			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: 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%

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

54 72256 0000000  
Form 21

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	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 (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%

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>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,054,284.15		
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			4,054,284.15		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	(0.48)		
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			(0.48)		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			4,054,284.63		

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	150,000.00	150,000.00	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	1,550,000.00	1,500,000.00	-3.2%
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>			1,700,000.00	1,650,000.00	-2.9%
<b>TOTAL, REVENUES</b>			1,700,000.00	1,650,000.00	-2.9%

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	22,294.00	0.00	-100.0%
Noncapitalized Equipment		4400	14,390.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			36,684.00	0.00	-100.0%

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	74,925.00	0.00	-100.0%
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	120,900.00	35,000.00	-71.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>195,825.00</b>	<b>35,000.00</b>	<b>-82.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	256,961.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	12,340,686.00	1,200,000.00	-90.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,597,647.00</b>	<b>1,200,000.00</b>	<b>-90.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,830,156.00</b>	<b>1,235,000.00</b>	<b>-90.4%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

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	1,700,000.00	1,650,000.00	-2.9%
5) TOTAL, REVENUES			1,700,000.00	1,650,000.00	-2.9%
<b>B. EXPENDITURES (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		85,344.00	35,000.00	-59.0%
8) Plant Services	8000-8999		12,744,812.00	1,200,000.00	-90.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) 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 - B10)</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	Function 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 (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%

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%

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	505,657.38		
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			505,657.38		
<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)			505,657.38		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	146,703.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			146,703.00	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	25,000.00	16,150.00	-35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	16,150.00	-35.4%
TOTAL, REVENUES			171,703.00	16,150.00	-90.6%

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	5,344.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,344.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	584.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	410.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,594.00	0.00	-100.0%
Unemployment Insurance		3501-3502	87.00	0.00	-100.0%
Workers' Compensation		3601-3602	140.00	0.00	-100.0%
OPEB, Allocated		3701-3702	99.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	121.00	0.00	-100.0%
PERS Reduction		3801-3802	113.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,148.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,626.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,626.00	0.00	-100.0%

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	1,363.00	1,000.00	-26.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,363.00	1,000.00	-26.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,590.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,948,164.00	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%
TOTAL, CAPITAL OUTLAY			1,950,754.00	0.00	-100.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,964,235.00	1,000.00	-99.9%

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	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 (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		1,964,235.00	1,000.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) 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 - B10)</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	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,792,532.00)	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Special  
Reserve

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%

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)  
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>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	733,804.98		
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			733,804.98		
<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)			733,804.98		

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%
TOTAL, FEDERAL REVENUE			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%
TOTAL, OTHER STATE REVENUE			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	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	22,527.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,527.00	0.00	-100.0%
TOTAL, REVENUES			22,527.00	0.00	-100.0%

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>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	11,891.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			11,891.00	0.00	-100.0%
<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	892.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	195.00	0.00	-100.0%
Workers' Compensation		3601-3602	319.00	0.00	-100.0%
OPEB, Allocated		3701-3702	238.00	0.00	-100.0%
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>			1,644.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	114,987.00	0.00	-100.0%
Noncapitalized Equipment		4400	117,543.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			232,530.00	0.00	-100.0%

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>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	100,426.00	0.00	-100.0%
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	54,645.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>155,071.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	106,851.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,502,678.00	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>3,609,529.00</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	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>4,010,665.00</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	25,000.00	25,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	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%

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>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	99,787.00	0.00	-100.0%
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			99,787.00	0.00	-100.0%
<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)			124,787.00	25,000.00	-80.0%

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

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	22,527.00	0.00	-100.0%
5) TOTAL, REVENUES			22,527.00	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		4,010,665.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) 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 - B10)</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 Function

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>			(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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Bond Interest  
and Redemption

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%

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)  
Bond Interest and Redemption Fund  
Expenditures by Object

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	6,323,761.00		
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			6,323,761.00		
<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)			6,323,761.00		



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,599,200.00	3,622,000.00	0.6%
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	110,000.00	100,000.00	-9.1%
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>			3,709,200.00	3,722,000.00	0.3%
<b>TOTAL, REVENUES</b>			3,709,200.00	3,722,000.00	0.3%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,110,000.00	3,250,000.00	4.5%
Bond Interest and Other Service Charges		7434	599,200.00	472,000.00	-21.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,709,200.00</b>	<b>3,722,000.00</b>	<b>0.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,709,200.00</b>	<b>3,722,000.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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 (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,709,200.00	3,722,000.00	0.3%
10) 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 - 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%

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

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	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 (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%

Debt Service

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>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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	318,144.00	283,544.00	-10.9%
Other Debt Service - Principal		7439	820,000.00	910,000.00	11.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,138,144.00	1,193,544.00	4.9%
TOTAL, EXPENDITURES			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>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,138,144.00	1,193,544.00	4.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,138,144.00	1,193,544.00	4.9%
<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 Certificates of Participation		8971	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)			1,138,144.00	1,193,544.00	4.9%

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

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	1,138,144.00	1,193,544.00	4.9%
10) 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 - B10)</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	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	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 (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%

Self-Insure  
Fund

July 1 Budget (Single Adoption)  
Self-Insurance Fund  
Expenses 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	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%



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	10,477,139.87		
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	8,465,705.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			18,942,844.87		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,427,484.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,427,484.00		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (G10 - H7)			15,515,360.87		

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	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	37,785,651.00	29,125,722.00	-22.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	945,052.00	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>38,830,703.00</b>	<b>29,225,722.00</b>	<b>-24.7%</b>
<b>TOTAL, REVENUES</b>			<b>38,830,703.00</b>	<b>29,225,722.00</b>	<b>-24.7%</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%
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	87,050.00	87,050.00	0.0%
Clerical, Technical and Office Salaries		2400	82,232.00	74,677.00	-9.2%
Other Classified Salaries		2900	660.00	660.00	0.0%
TOTAL, CLASSIFIED SALARIES			169,942.00	162,387.00	-4.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,960.00	19,100.00	0.7%
OASDI/Medicare/Alternative		3301-3302	13,004.00	12,425.00	-4.5%
Health and Welfare Benefits		3401-3402	31,251.00	37,242.00	19.2%
Unemployment Insurance		3501-3502	2,727.00	1,786.00	-34.5%
Workers' Compensation		3601-3602	4,474.00	4,251.00	-5.0%
OPEB, Allocated		3701-3702	3,145.00	3,004.00	-4.5%
OPEB, Active Employees		3751-3752	2,423.00	2,423.00	0.0%
PERS Reduction		3801-3802	3,082.00	1,957.00	-36.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			79,066.00	82,188.00	3.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,895.00	1,500.00	-74.6%
Noncapitalized Equipment		4400	500.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,395.00	1,500.00	-76.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,000.00	-16.7%
Dues and Memberships		5300	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	5,000.00	1,000.00	-80.0%
Transfers of Direct Costs - Interfund		5750	3,800.00	3,000.00	-21.1%
Professional/Consulting Services and Operating Expenditures		5800	32,661,653.00	36,023,250.00	10.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			32,671,653.00	36,028,250.00	10.3%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			32,927,056.00	36,274,325.00	10.2%

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%

July 1 Budget (Single Adoption)  
Self-Insurance Fund  
Expenses by Function

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	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 (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		32,927,056.00	36,274,325.00	10.2%
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			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 - B10)</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	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>			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%