



# **EAST SIDE UNION** HIGH SCHOOL DISTRICT

## 2012 -13 ADOPTED BUDGET

THE FUTURE OF K-12 EDUCATION IN CALIFORNIA HANGS IN THE BALANCE  
PENDING THE RESULTS OF THE NOVEMBER VOTER TAX INITIATIVE



Prepared by: Marcus Battle, Associate Superintendent, Business Services & Operations, and Karen Poon, Director of Finance

June 21, 2012



# EAST SIDE UNION HIGH SCHOOL DISTRICT

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### **VISION:**

We provide an educational experience that enables all students to reach their highest potential.

### **MISSION:**

Our mission, in partnership with families and community, is to educate students and prepare them for the future in a safe and engaging environment.

# *SUPERINTENDENT'S MESSAGE*

Dear East Side Union High School District Community,

As many of you are aware, the California State economy is still in a state of flux. The road to economic recovery in California has been long and arduous with K-12 school districts hit especially hard. The district, like many others, has used federal stimulus dollars and federal jobs bill funding to augment district funds to provide support for instructional programs. These funds have been critical in providing a continuum in programs and services. Funding from these programs has been depleted and the district is not anticipating any additional federal funds in the upcoming fiscal year. At this point, school districts are basically without a "life line" and must make smart and prudent decisions regarding how funds are expended.

One of the primary proposals contained in the Governor's 2012-13 budget includes a November 2012 tax measure with the goal of increasing funding for education. The Governor will ask voters to support a temporary tax measure which would increase state revenues by almost \$7 billion. The Governor's tax measure will not increase funding for K-12 education, but will provide some measure of stability in K-12 education funding. This stabilization will allow school districts to plan their budgets more prudently. The Governor has stated that if the tax measure is not successful, school districts' budgets will be cut by \$441 per student. For ESUHSD, this will equate to a loss of almost \$10 million each year. This budget cut would be catastrophic for K-12 education.

For the budget year ending June 30, 2012, the district is projected to end the year with a surplus of approximately \$3 million. This surplus was generated by the district's continued focus on operational efficiencies and expenditure curtailment. The surplus will provide added support in preserving current programs and services. The district is presenting a positive budget forecast and currently maintains a reserve which will help sustain the district over the forecast period. For FY 2012-13, the district did not recommend any additional staffing or program reductions. Instead, the district instituted a Supplemental Early Retirement Program which has been very successful. The district had a total of 76 teachers take advantage of the early retirement incentive which will represent a savings of over \$2 million to the district over a 3 year period. This action and cost cutting measures have enabled the district to refrain from layoffs and programmatic cuts for the first time in many years.

In relation to deficit spending, the district is projecting that in the absence of additional cuts or new revenues, major spending in excess of revenues (deficit spending) will occur in each year of the forecast period. Unless this trend is reversed, the district may not be able to meet its financial obligations beginning in the 2015-16 school year. New sources of revenue--perhaps including another effort at gaining approval of a parcel tax--may be necessary to help stabilize the current level of services until the economy improves and the State starts to "pay back" money owed to schools.

As you travel throughout the district, you will observe that the voter-supported Measure E Modernization program is in full swing; our campuses look modern and well kept. Additionally, the Board approved a much needed deferred maintenance program throughout the district with the remaining Measure G funds to improve fields, tracks, pools, electrical wiring, security, painting, etc. These projects are also helping to stimulate our local economy.

As many of you may be aware, I am retiring at the end of the fiscal year effective June 30, 2012. During my time as Superintendent, we needed to make some very difficult reductions in order to preserve the district's fiscal solvency; while at the same time creating a learning environment in which all our students may be both college and career ready. I commend the Board of Trustees for their leadership and support in keeping student learning and achievement at the forefront. The fiscal sacrifices and reductions could not have been made without the support and collaboration of our bargaining units, teachers, classified staff, and administrators. In summary, I have enjoyed working with our learning community as we have navigated through these very challenging financial times. The state fiscal challenges will continue over the near term; nevertheless, I believe the collective wisdom and commitment of our Governing Board and learning community will continue providing ESUHSD students the very best education possible.

Thank you for your support!

Dan Moser, Superintendent



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# **East Side Union High School District 2012-13 Adopted Budget Executive Summary**

## **Introduction**

The following Executive Overview is a summary of the financial data reported in the State SACS Budget Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of the Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

## **State Budget Update**

In January 2012, the Governor submitted his 2012-13 budget proposals to the legislature. In his budget, the Governor is proposing to increase education funding by having the voters support a temporary tax initiative which would be scheduled for the November 2012 General Election. The proposal would increase the sales tax by ½ %, and personal income tax for top earners by 2% and would expire at the end of 2016. The tax measure, if passed, is projected to increase state revenues by \$6.9 billion. If the tax measure is unsuccessful – The Education budget will be cut \$2.4 billion, now restated at \$441 per average daily attendance.

At the Governor's May Revision, he revised the State's budget shortfall from \$9.2 billion to \$15.7 billion through June 2013. He stated that the state budget shortfall has increased due to lower than projected revenues, an increase in proposition 98 obligations, and from adverse court decisions regarding some of his proposals.

## **Proposition 98**

The Governor's Budget projects that the Proposition 98 guarantees for 2012-13 will be \$52.5 billion, marginally higher than the \$48.3 billion included in the 2011-12 Budget Act. The Governor's Budget proposal is dependent on voters taking action to adopt a new round of temporary taxes which would generate an additional \$6.9 billion in additional revenues. All of the additional tax revenue is allocated to an Education Protection Account created by the ballot measure, and used to fund Proposition 98, but only \$2.5 billion actually increases funding for education programs. The remaining \$4.4 billion will benefit other state programs because it reduces Proposition 98 spending from the state general fund.

If the proposed temporary taxes aren't approved by voters, the Proposition 98 guarantee will drop by about \$2.5 billion. The budget proposes a second round of "trigger" reductions, with a loss of \$4.8 billion falling on K-14 education. Leading education advocates have indicated that if the tax measure does not pass, the Proposition 98 guarantee will likely be suspended and would fall by \$4.9 billion from \$52.5 to \$48.3 billion resulting in an estimated \$441 per average daily attendance (ADA) reduction. For East Side Union High School District, a proposed cut of \$441 per ADA would result in an on-going budget reduction of \$10 million annually.

The Santa Clara County Office of Education has advised districts to assume that the state budget triggers will materialize for planning purposes and develop a contingency plan should the district be faced with a \$441 per ADA revenue limit take-back. The County's recommendation is based on the most recent dartboard from School Services of California.

### State Economy

According to the State Department of Finance (DOF), the State continued to experience a very measured recovery. Employment growth continued in the first two months of 2012, but at a much slower pace than at the end of 2011. The pace of home construction during January and February was subdued, but has improved from a year earlier. The California economy continues to show some glimmers of progress, however, the state is still facing record high unemployment, slow employment growth, and slow housing and construction activity. The bottom-line is that the State's economic recovery will continue to be a work in progress with no signs of significant growth projected at least until fiscal year 2015-16.

## **ESUHSD 2012-2013 Budget Overview**

The 2012-13 budget reflects that the District will be projecting to deficit spend (i.e. expenses exceeding revenues) over the three year forecast period. For fiscal year 2012-13, deficit spending is expected to total \$3.9 million and increase to \$11.5 million in FY 2013-14, and \$8.3 million in FY 2014-15. The District is currently estimating a \$3.8 million surplus for the current fiscal year ending June 30, 2012 and an ending fund balance of \$38 million. The District's reserves will be critical as the District develops a plan to address its current fiscal imbalance. The current fiscal imbalance is a result of on-going and continuing revenue limit take-backs of 22.272% by the state. The issue of deficit spending will be discussed in more detail below.

In light of the Governor's FY 2012-13 Budget Proposal and May Revision, the District has not recommended any reductions for FY 2012-13. The Governor has proposed to maintain education funding at current levels in his 2012-13 budget based on the passage of temporary tax extensions which will go before the voters in November 2012. The failure of the temporary tax measure would mean an annual revenue limit take-back of \$441 per ADA. For ESUHSD, this cut would equate to a reduction of \$10 million annually in district revenues. The District has prepared a \$40 million contingency plan which combines restructuring some district loans, transfers from other funds, and other general fund reductions to maintain the district's solvency. A failure of the tax measure would be tragic for ESUHSD and all K-12 education if the Governor were to act on his promised reductions.

For the third year in a row, the district's CBEDS enrollment has continued to decline as a result of outward migration and increased competition from charter schools. The district's CBEDS enrollment was 25,283 students in FY 2008-09, and has declined to 24,077 in 2011-12. This represents a decrease of 1,206 students since FY 2008-09 and 374 less than FY 2010-11. The district is currently projecting a CBEDS enrollment count of 23,672 for fiscal year 2012-13. This would represent a decline of 405 students year-over-year. A lower CBEDS enrollment will subsequently result in a lower P-2 ADA, which provides the basis for determining the district's

current year revenue limit. The projected P-2 ADA estimate for the 2012-13 is 22,991 and represents a decline of 360 ADA or a loss of almost \$2.2 million in revenue limit income.

### **Issue of Deficit Spending**

The 2012-13 Adopted Budget does reflect deficit spending in all three years of the forecast period. In FY 2011-12, the District made over \$4 million in reductions to address deficit spending concerns. The District is fully aware of the perils of deficit spending, but given the unfortunate situation of the State budget and the resulting cuts to education, the District believes that it has made a great effort to address deficit spending.

Beginning in FY 2008-09, the District began cost reduction measures and has continued to reduce cost each year thru the current FY 11-12. It is projected that the District has made over \$28 million in cost reductions from the period beginning FY 2008-09 through FY 2011-12. The District is currently projecting deficit spending to continue through the forecast years and plans to continue efforts to close the budget gap. The District has worked collaboratively with the unions and other stakeholders to utilize furlough days and increased class size as strategies to assist in mitigating deficit spending and reducing costs. The District is currently proposing a budgetary contingency plan which would utilize a mix of one-time and on-going expenses to address a potential cut in revenue limit and to help insulate further deficit spending. As part of this effort, the District has worked with Keenan and Associates to design a supplemental early retirement program in FY 2011-12 which will generate at least \$2 million in savings over a five year period. The District had a total of 77 certificated staff take advantage of the early retirement proposal. The District feels that the early efforts to reduce expenditures have paid off in building a strong reserve and believes that this situation will be partially remedied once funded COLA is restored and deficit factors are eliminated.

## **Revenue Summary**

### **Revenue Limit**

Revenue Limit (RL) funding is based mainly upon student attendance. Revenue limit funding is the dollar amount for each student that is in attendance on average during the course of the school or fiscal year and comprises a major component in determining the District's budget.

The District's revenue limit for FY 2012-13 is expected to decline by \$1.1 million primarily as a result of a decline in enrollment, a loss of student average daily attendance and a slight increase in the deficit factor from 21.666% to 22.272%.

## **Revenues – Federal/Other State/Other Local**

### **Federal Revenues**

The district's Federal revenues have declined by \$1.5 million in FY 2012-13 as compared to 2011-12. The decline in Federal revenues is primarily due to a loss in one-time carryover from



the ARRA-Education Jobs from 2010-11 which totaled \$1.2 million. In FY 2011-12, ARRA funds were critical in helping to preserve school site programs and services and to avert deeper layoff and/or reductions in force. The remaining reductions were due to slight funding declines from Title V, Title III, and Immigrant Education funding.

**Other State/Other Local**

Other State and Local revenues are estimated to decrease by \$1.1 million combined. The decline is primarily due to a reduction in SELPA Special Education funding of \$1.25 million and State Mandated Cost. The decrease is offset by some increases in local revenues.

**Contribution to Special Ed & Other Transfers**

There is a \$1.2 million reduction in transfers attributable to the district’s assumption related to the transfer of funds from OPEB and other fund reserves to general fund.

**Expenditure Summary**

The district’s total estimated expenditures for FY 2012-13 totals \$198.8 million and represents an increase of less than 1% or \$1.6 million from 2011-12. The certificated salaries declined by almost \$1.6 million due to the district’s supplemental early retirement program. The savings in certificated salaries was offset by an increase in classified salaries primarily for step increases totaling \$472,000 and employee benefits increases related to pensions for the early retirees. There were also some slight increases in books and supplies and contracted services.

**Ending Balance Summary**

The 2012-13 Adopted Budget projects an ending fund balance of approximately \$34.2 million. The ending fund balance is projected to decline by \$3.9 million between FY 2011-12 and FY 2012-13. The State requires a district our size to maintain an ending reserve equal to three percent of total expenditures and other uses. In November 2011, the District’s Governing Board unanimously adopted a resolution to increase the District’s minimum fund balance for economic uncertainties from 3% to 6%. The increase in the district’s minimum reserve reinforces the Board’s commitment to being fiscally conservative during these uncertain times.

**The District’s ending fund balance designations are as follows:**

<u>Designations</u>	
Revolving Cash	\$ 2,500
Stores	\$ 206,980
Economic Uncertainty 6% (Fund 17)	\$12,181,696
Legally Restricted (Categorical)	\$ 1,458,271
Designated – Site Clearing Acct.	\$ 381,697
Designated – Site Carryover	\$ 780,000
Designated – Gov. Budget Action	\$19,229,094
<u>Total Designations</u>	\$34,240,238

**Reserve Percentage - All Undesignated Reserves (Including Fund 17) total 15.8% of General Fund**

### **General Fund Restricted**

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways. It is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. The projected restricted general fund carry-over is \$1.458 million.

### **Cafeteria Fund 61/Other Funds**

The FY 2012-13 budget indicates that the district's cafeteria fund is operating at full efficiency and solvency. The program is projected to operate at a surplus and will have a projected ending fund balance of \$583 thousand. The Board recently approved a \$500,000 allocation from the measure G bond to replace old and outdated kitchen equipment at all district sites. There have been no notable changes in other district funds and programs for the 2012-13.

### **Multiyear Financial Projection**

The 2012-13 Multi-Year Financial Projection (MYFP) reflects that the District is able to maintain its minimum 3% State mandated reserve plus additional reserve throughout the forecast period. The multi-year budget reflects deficit spending of \$3.9 million, \$11.5 million, and \$8.3 million, for the fiscal years ending 2012-13, 2013-14, 2014-15, respectively. The multi-year projections are based on assumptions listed in the attached binder and include current negotiated settlements, health and benefit increases, and a continuation of furlough days and class size increases through FY 2014-15. Furlough days and class size increases are subject to negotiation on an annual basis. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step-and-column adjustments, utilities and other ongoing expenditures such as encroachment from Special Education.

The Multi-Year budget is summarized as follows:

**Multiyear Financial Projection Summary For the General Fund:**

Components	Base Year FY 2012-13	FY 2013-14	FY 2014-15
Revenues	\$195 Mil.	\$190 Mil.	\$199 Mil.
Expenses	\$99 Mil.	\$202 Mil.	\$208 Mil.
<b>Excess/(Deficit)</b>	<b>(\$ 4.0 Mil.)</b>	<b>(\$11.5 mil.)</b>	<b>(\$8.3 mil.)</b>
Net Increase(Decrease)	(\$ 4.0 Mil.)	(\$11.5 mil.)	(\$8.3 mil.)
Other Sources/Uses	(\$ 0)	(\$ 100K)	(\$ 0)
<b>Ending Balance plus General Reserve</b>	<b>\$34.2 Mil.</b>	<b>\$22.7 Mil.</b>	<b>\$11.5 Mil.</b>
Stores & Revolving Cash	\$209K	\$209K	\$209K
Mandated Reserve	\$12.1 Mil.	\$12.3 Mil.	\$9.4 Mil.
Legally Restricted - Categorical	\$1.4 Mil.	\$1 Mil.	\$344K
<b>Designated – Site Clearing Acct.</b>	<b>\$381K</b>	<b>\$381K</b>	<b>\$381K</b>
<b>Designated – Site Carryover</b>	<b>\$780K</b>	<b>\$780K</b>	<b>\$780K</b>
<b>Designated – Deficit Spending Adj.</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>Designated – Gov. Budget Action</b>	<b>\$19.2 Mil.</b>	<b>\$8 Mil.</b>	<b>\$385K</b>

**Final Comments**

The recommendation to the Governing Board is to adopt a positive certification for the FY 2012-13 Adopted Budget. This certification reflects the fact that in spite of current State budget shortfalls in funding and reductions in COLA, the District will end this year and the next two years with a positive ending balance. The District currently has 15.7% undesignated ending fund balance reserves which would be available in maintaining operational stability in the event of a FY 2012-13 mid-year trigger cut should the Governor’s November tax initiative fail. In addition to the reserves, the District has prepared a contingency plan as recommended by the Santa Clara County Office of Education. The District is still plagued by deficit spending which is expected to continue throughout the forecast period. The District’s reserves have been critical in providing a safety net during these uncertain economic times, however, projected increases in deficit spending will require the district to take a more long-term and strategic approach to reducing on-going expenses.

The District continues to be vigilant in managing its fiscal resources and as such, has initiated over \$33 million in budgetary reductions since FY 2008-09. The District has continued to work collaboratively with union members and stakeholders to continue reductions in the current fiscal year by maintaining increased class sizes and furlough days. In addition, the District and Governing Board has been proactive in our efforts in being fiscally responsible and, as such, the Board passed a resolution to increase the District’s minimum reserve from 3% to 6% in order to cushion the District against further State reductions. In addition, the Board adopted an early

retirement incentive plan for certificated (non-management) staff which is expected to generate over \$2.4 million in savings over a five year period.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that the district schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District has many reasons to be optimistic about the future and we are confident that “together” we can and will successfully navigate the district through these very arduous times.

**Thanks for your support.**

*Marcus Battle*

**Associate Superintendent**

# **SECTION 1**

## **2012-13 Budget Development Assumptions**

# 2012-13 Budget Development Assumptions

## Revenue and Expenditure Assumptions

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its 2012-13 budget on assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The district’s budgetary methodology encompassed the following assumptions for developing the FY 2012-13 budget:

- The district took a zero-based budget approach whereby budget allocations were reviewed line-by-line to determine whether the expense continued to be warranted;
- The district questioned and/or validated all new requests for expenditures increases;
- The district held the line on expenses and budgetary increases to the best extent possible and all budgetary increases were reviewed on a case-by-case basis – most increases were made as a result of normal operations for employee salaries and benefit costs, for inflationary adjustments for utilities and other services, for increased costs of debt service and for new maintenance and service agreements;
- The district provided a full engagement process on the budget and solicited input from all stakeholders including school sites, district depts., cabinet, and the community-at-large;
- The district developed a contingency plan in the event the Governor’s tax measure fails;

The financial assumptions upon which the 2012-13 budget report is based are as follows:

### **REVENUE HIGHLIGHTS**

- Cost of living allowance (COLA) is equal to 3.24%, with a 22.272% deficit factor;
- Mid-year Potential Trigger Cut totals \$441 per ADA if the tax measure fails;
- Revenue limit is based upon an Average Daily Attendance (ADA) factor of 22,690 not including 301 for County Special Ed Program. Since the District enrollment went down, the State allows the District to use prior year ADA with the calculation of enrollment or withdrawal to the District charter schools;
- Lottery (unrestricted) income is based upon a projection of \$118 per ADA;

## **EXPENDITURES**

- Expenses overall are expected to remain steady.
- Previously Enacted Budget Reductions Continue; i.e. furlough days and increased class size, etc.;
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees;
- Health and Welfare benefits are budgeted at 2% for the budget year, and 5%, 7%, respectively for the next two future years;
- In 2012/13 the District will resume \$1.0 million to Unrestricted General Fund of salary and benefit costs that were paid by Federal Ed Job carryover funds;
- Besides the electric cost savings from the solar project, other utility costs are projected to increase by 5%.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012-13 Adopted Budget**  
**Budget Assumption**

Description	Statewide Assumptions	2011 / 12	2012 / 13
		Est Actual	Adopted Budget
<b>Based on SSC Dartboard</b>			
Statutory COLA		2.24%	3.24%
Funded COLA		2.24%	3.24%
Revenue Limit Deficit		20.602%	22.272%
Other Revenue Limit Adjustments - (one-time Trigger Cut)		0 / ADA	0 / ADA
California CPI		2.50%	2.30%
Lottery Per ADA	Unrestricted	\$117.25	\$118.00
	Restricted	\$23.25	\$23.75
Equalization (If Applicable)		\$0	\$0
<b>Enrollment (CBEDS) Projected/Actual</b>		24,077	23,672
<b>Average Daily Attendance (ADA) Projections</b>		23,050	22,690
East Side Special Ed ADA in County Program		301	301
<b>Salary Step and Column % Increases:</b>			
Certificated		1.5%	1.5%
Classified		2.0%	2.0%
Management		1.5%	1.5%
<b>Negotiated Salary Increases (All Employee Groups)</b>			
Previously Enacted Budget Reductions Continue (i.e. Furlough Days and Increase Class Size, etc..)		N/A	N/A
<b>Benefits:</b>			
STRS		8.25%	8.25%
PERS		10.923%	11.417%
PERS Reduction		2.097%	1.603%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
OPEB		3.36%	3.36%
Workers' Comp		2.2266%	2.0713%
Unemployment Insurance		1.61%	1.10%
Health & Welfare Increase		7.15%	2.20%
<b>Operations:</b>			
Savings from SERP			\$ (1,118,625)
Board Election Cost			\$ 250,000
Transfer to General Reserve Fund 17		\$ -	\$ -
Renewable Energy Equip Debt Payment		\$ 1,490,783	\$ 1,819,761
OPEB Debt Payment		\$ 1,906,017	\$ 1,944,103
<b>Fund Transfer in/(out):</b>			
Transfer from OPEB Fund (F20 / F71)		\$ 2,961,250	\$ 1,000,000
Transfer from Adult Ed Fund (F11)		\$ 2,250,000	\$ 1,000,000
Transfer from Self-Insurance Fund (F67)			\$ 2,000,000



# **SECTION 2**

2011-12 Estimated Actual vs.  
2012-13 Adopted Budget  
Comparative Analysis  
(General and Restricted Funds)

**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**General Fund  
Estimated Actual vs 2012/13 Adopted Budget**

Categories	11/12 Estimated Actual			12/13 Adopted Budget			Variance from 2011/12
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenues</b>							
Revenue Limit	\$133,736,161	\$6,086,207	\$139,822,368	\$132,931,102	\$5,753,902	\$138,685,004	\$ (1,137,364)
Federal	\$174,451	\$13,335,271	\$13,509,722	\$174,451	\$11,767,366	\$11,941,817	\$ (1,567,905)
Other State	\$22,738,384	\$7,125,227	\$29,863,611	\$22,099,654	\$6,847,717	\$28,947,371	\$ (916,240)
Local	\$4,404,215	\$7,161,727	\$11,565,942	\$4,025,629	\$7,291,611	\$11,317,240	\$ (248,702)
Contrib to Special Ed. & Other Transfer	(\$18,748,535)	\$23,959,785	\$5,211,250	(\$23,322,956)	\$27,322,956	\$4,000,000	\$ (1,211,250)
<b>Total Revenues</b>	<b>\$142,304,676</b>	<b>\$57,668,217</b>	<b>\$199,972,893</b>	<b>\$135,907,880</b>	<b>\$58,983,552</b>	<b>\$194,891,432</b>	<b>(\$5,081,461)</b>
<b>Expenditures</b>							
Certificated Salaries	\$78,407,604	\$19,891,393	\$98,298,997	\$76,282,061	\$20,424,400	\$96,706,461	\$ (1,592,536)
Classified Salaries	\$13,148,044	\$10,297,457	\$23,445,501	\$13,449,734	\$10,468,043	\$23,917,777	\$ 472,276
Employee Benefits	\$37,744,593	\$14,052,883	\$51,797,476	\$38,657,900	\$14,460,928	\$53,118,828	\$ 1,321,352
Books & Supplies	\$1,248,082	\$2,072,461	\$3,320,543	\$1,474,522	\$2,334,346	\$3,808,868	\$ 488,325
Operation & Contracted Services	\$8,029,226	\$8,625,727	\$16,654,953	\$8,600,456	\$8,755,995	\$17,356,451	\$ 701,498
Capital Outlay	\$8,943	\$65,423	\$74,366	\$0	\$68,693	\$68,693	\$ (5,673)
Other Outgo	\$400,800	\$322,797	\$723,597	\$334,000	\$340,000	\$674,000	\$ (49,597)
Direct Support/Indirect Costs	(\$2,377,151)	\$1,905,058	(\$472,093)	(\$2,581,568)	\$2,039,201	(\$542,367)	\$ (70,274)
Debt Services	\$3,396,800		\$3,396,800	\$3,763,864		\$3,763,864	\$ 367,064
<b>Total Expenditures</b>	<b>\$140,006,941</b>	<b>\$57,233,199</b>	<b>\$197,240,140</b>	<b>\$139,980,969</b>	<b>\$58,891,606</b>	<b>\$198,872,575</b>	<b>\$1,632,435</b>
<b>Total General Fund Expenditures</b>	<b>\$140,006,941</b>	<b>\$57,233,199</b>	<b>\$197,240,140</b>	<b>\$139,980,969</b>	<b>\$58,891,606</b>	<b>\$198,872,575</b>	<b>\$1,632,435</b>
Net Increase/Decrease to Fund Balance	\$2,297,735	\$435,018	\$2,732,753	(\$4,073,089)	\$91,946	(\$3,981,143)	\$ (6,713,896)
Other Sources / Uses	(\$2,670,000)	\$0	(\$2,670,000)	\$0	\$0	\$0	\$ 2,670,000
<b>Beginning Balance</b>	<b>\$24,836,144</b>	<b>\$931,307</b>	<b>\$25,767,451</b>	<b>\$24,463,879</b>	<b>\$1,366,325</b>	<b>\$25,830,204</b>	<b>\$62,753</b>
Prior Year Stores Adjustment							
Audit Adjustment			\$0			\$0	\$ -
<b>Ending Balance Before Reserve</b>	<b>\$24,463,879</b>	<b>\$1,366,325</b>	<b>\$25,830,204</b>	<b>\$20,390,791</b>	<b>\$1,458,271</b>	<b>\$21,849,061</b>	<b>(\$3,981,143)</b>
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$ -
Stores	\$206,980		\$206,980	\$206,980		\$206,980	\$ -
<b>Ending Balance with Reserve</b>	<b>\$24,673,359</b>	<b>\$1,366,325</b>	<b>\$26,039,684</b>	<b>\$20,600,271</b>	<b>\$1,458,271</b>	<b>\$22,058,541</b>	<b>(\$3,981,143)</b>
<b>General Reserve F/17</b>	\$12,096,696		\$12,096,696	\$12,181,696		\$12,181,696	\$ 85,000
<b>Ending Balance plus Gen Reserve</b>	<b>\$36,770,055</b>	<b>\$1,366,325</b>	<b>\$38,136,380</b>	<b>\$32,781,967</b>	<b>\$1,458,271</b>	<b>\$34,240,237</b>	<b>(\$3,896,143)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**Adopted Budget 2012/13**

**2011/12 Estimated Actual vs 2012/13 Budget Ending Fund Balance**

Categories	11/12 Estimated Actual			12/13 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$206,980		\$206,980	\$206,980		\$206,980
Site Clearing Account	\$381,697		\$381,697	\$381,697		\$381,697
Site Projected Carryover	\$780,000		\$780,000	\$780,000		\$780,000
Reserve for Governor Budget Actions	\$23,302,182		\$23,302,182	\$19,229,094		\$19,229,094
Restricted Categorical Programs:						
Medical Reimbursement		\$107,420	\$107,420		\$61,173	\$61,173
Restricted Lottery		\$490,460	\$490,460		\$590,622	\$590,622
EIA		\$607,647	\$607,647		\$800,558	\$800,558
Restricted Maintenance		\$160,798	\$160,798		\$5,918	\$5,918
Gen Reserve F/17-for Econ Uncertainty	\$12,096,696		\$12,096,696	\$12,181,696		\$12,181,696
<b>Net Ending Balance</b>	<b>\$36,770,055</b>	<b>\$1,366,325</b>	<b>\$38,136,380</b>	<b>\$32,781,967</b>	<b>\$1,458,271</b>	<b>\$34,240,238</b>

**East Side Union High School District**

**Restricted General Fund  
Estimated Actual vs 2012/13 Adopted Budget**

Categories	2011/12 Estimated Actual			2012/13 Adopted Budget			Variance from 2011/12
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
<b>Revenues</b>							
Revenue Limit	\$ -	\$ 6,086,207	\$ 6,086,207	\$ -	\$ 5,753,902	\$ 5,753,902	\$ (332,305)
Federal	\$ 8,831,117	\$ 4,504,154	\$ 13,335,271	\$ 7,268,767	\$ 4,498,599	\$ 11,767,366	\$ (1,567,905)
Other State	\$ 6,133,954	\$ 991,273	\$ 7,125,227	\$ 5,849,156	\$ 998,561	\$ 6,847,717	\$ (277,510)
Local	\$ 4,766,668	\$ 2,395,059	\$ 7,161,727	\$ 6,399,323	\$ 892,288	\$ 7,291,611	\$ 129,884
Interfund Transfers	\$ 9,155,110	\$ 14,804,675	\$ 23,959,785	\$ 9,606,516	\$ 17,716,440	\$ 27,322,956	\$ 3,363,171
<b>Total Revenues</b>	<b>\$ 28,886,849</b>	<b>\$ 28,781,368</b>	<b>\$ 57,668,217</b>	<b>\$ 29,123,762</b>	<b>\$ 29,859,790</b>	<b>\$ 58,983,552</b>	<b>\$ 1,315,335</b>
<b>Expenditures</b>							
Certificated Salaries	\$ 8,592,472	\$ 11,298,921	\$ 19,891,393	\$ 9,031,347	\$ 11,393,053	\$ 20,424,400	\$ 533,007
Classified Salaries	\$ 6,237,037	\$ 4,060,420	\$ 10,297,457	\$ 6,306,637	\$ 4,161,406	\$ 10,468,043	\$ 170,586
Employee Benefits	\$ 6,165,948	\$ 7,886,935	\$ 14,052,883	\$ 6,479,864	\$ 7,981,064	\$ 14,460,928	\$ 408,045
Books & Supplies	\$ 2,013,576	\$ 58,885	\$ 2,072,461	\$ 2,234,461	\$ 99,885	\$ 2,334,346	\$ 261,885
Operation & Contracted Services	\$ 4,388,456	\$ 4,237,271	\$ 8,625,727	\$ 3,926,793	\$ 4,829,202	\$ 8,755,995	\$ 130,268
Capital Outlay	\$ 65,423	\$ -	\$ 65,423	\$ 68,693	\$ -	\$ 68,693	\$ 3,270
Other Outgo	\$ 152,797	\$ 170,000	\$ 322,797	\$ 170,000	\$ 170,000	\$ 340,000	\$ 17,203
Direct Support/Indirect Costs	\$ 836,122	\$ 1,068,936	\$ 1,905,058	\$ 814,021	\$ 1,225,180	\$ 2,039,201	\$ 134,143
<b>Total Expenditures</b>	<b>\$ 28,451,831</b>	<b>\$ 28,781,368</b>	<b>\$ 57,233,199</b>	<b>\$ 29,031,816</b>	<b>\$ 29,859,790</b>	<b>\$ 58,891,606</b>	<b>\$ 1,658,407</b>
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total General Fund Expenditures</b>	<b>\$ 28,451,831</b>	<b>\$ 28,781,368</b>	<b>\$ 57,233,199</b>	<b>\$ 29,031,816</b>	<b>\$ 29,859,790</b>	<b>\$ 58,891,606</b>	<b>\$ 1,658,407</b>
Net Increase/Decrease to Fund Balance	\$ 435,018	\$ -	\$ 435,018	\$ 91,946	\$ (0)	\$ 91,946	\$ (343,072)
<b>BEGINNING BALANCE</b>	<b>\$ 931,306</b>	<b>\$ -</b>	<b>\$ 931,307</b>	<b>\$ 1,366,324</b>	<b>\$ -</b>	<b>\$ 1,366,325</b>	<b>\$ 435,018</b>
Net Change	\$ 435,018	\$ -	\$ 435,018	\$ 91,946	\$ (0)	\$ 91,946	\$ (343,072)
Audit Adjustment							
<b>ENDING BALANCE</b>	<b>\$ 1,366,324</b>	<b>\$ -</b>	<b>\$ 1,366,325</b>	<b>\$ 1,458,270</b>	<b>\$ (0)</b>	<b>\$ 1,458,271</b>	<b>\$ 91,946</b>
Carry-overs			\$ -			\$ -	\$ -
<b>NET ENDING BALANCE</b>	<b>\$ 1,366,324</b>	<b>\$ -</b>	<b>\$ 1,366,325</b>	<b>\$ 1,458,270</b>	<b>\$ (0)</b>	<b>\$ 1,458,271</b>	<b>\$ 91,946</b>

# **SECTION 3**

2012/13 – 2014/15 Enrollment  
Projections and Average Daily  
Attendance Update

## East Side Union High School District

### Enrollment/ADA Projections Through 2014/15

Fiscal Year	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Grade Level</b>	<b>CBEDS Enrollment</b>							
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
9	6,306	6,177	6,180	5,930	5,962	6134	6109	6313
10	6,348	6,303	6,404	6,056	5,933	5905	5881	5878
11	6,204	6,281	6,575	6,129	6,019	5865	5842	5838
12	6,267	6,375	6,457	6,101	5,992	5924	5900	5897
Independent Study								
Post Seniors	104	103	93	122	122	120	120	120
NPS	43	44	51	47	49	74	74	74
<b>Total CBEDS Enrollment</b>	25,272	25,283	25,760	24,385	24,077	24,022	23,927	24,120
<b>Less: Est. Loss to Charter Schools</b>						-350	-350	-350
<b>Net Projected Enrollment</b>						23,672	23,577	23,770
<b>Projected P2 ADA</b>	23,661	23,558	23,632	23,159	22,799	22,418	22,344	22,527
<b>Enrollment to ADA %</b>	<b>93.63%</b>	<b>93.18%</b>	<b>91.74%</b>	<b>94.97%</b>	<b>94.69%</b>	<b>94.70%</b>	<b>94.77%</b>	<b>94.77%</b>

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.06%** of CBEDS enrollment.

# **SECTION 4**

## **2012/13 – 2014/15 Multi-Year Budget Assumptions and Budget Forecast**

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012-13 Adopted Budget**  
**Multi-Year Budget Assumption**

Description	Statewide Assumptions	2012 / 13 Adopted Budget	2013/14 Project YR 1	2014/15 Project YR 2
<b>Based on SSC Dartboard</b>				
Statutory COLA		3.24%	2.50%	2.70%
Funded COLA		3.24%	2.50%	2.70%
Revenue Limit Deficit		22.272%	22.272%	22.272%
Other Revenue Limit Adjustments - Trigger Cut		0 / ADA		
California CPI		2.30%	2.40%	2.60%
Lottery Per ADA	Unrestricted	\$118.00	\$118.00	\$118.00
	Restricted	\$23.75	\$23.75	\$23.75
Equalization (If Applicable)		\$0	\$0	\$0
<b>Enrollment (CBEDS) Projected/Actual</b>				
		23,672	23,577	23,770
<b>Average Daily Attendance (ADA) Projections</b>				
East Side Special Ed ADA in County Program		301	301	301
<b>Salary Step and Column % Increases:</b>				
Certificated		1.5%	1.5%	1.5%
Classified		2.0%	2.0%	2.0%
Management		1.5%	1.5%	1.5%
<b>Negotiated Salary Increases (All Employee Groups)</b>				
		N/A	N/A	N/A
Previously Enacted Budget Reductions Continue (i.e. Furlough Days and Increase Class Size, etc..)				
Reduce Teaching Position due to declining enrollment		- 14.0 FTEs	- 3.0 FTEs	
Increase Teaching Position due to enrollment increase				6.0 FTEs
<b>Benefits:</b>				
STRS		8.25%	8.25%	8.25%
PERS		11.417%	11.417%	11.417%
PERS Reduction		1.603%	1.603%	1.603%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
OPEB		3.36%	3.36%	3.36%
Workers' Comp		2.0713%	2.0713%	2.0713%
Unemployment Insurance		1.10%	1.10%	1.10%
Health & Welfare Increase		2.20%	5%	7%
<b>Operations:</b>				
Savings from SERP		\$ (1,118,625)	\$ (625,000)	\$ (450,000)
Board Election Cost		\$ 250,000		\$ 250,000
Renewable Energy Equip Debt Payment		\$ 1,819,761	\$ 1,823,189	\$ 1,867,814
OPEB Debt Payment		\$ 1,944,103	\$ 1,979,599	\$ 2,022,505
<b>Fund Transfer in/(out):</b>				
Transfer from OPEB Fund (F20 / F71)		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Transfer from Adult Ed Fund (F11)		\$ 1,000,000		
Transfer from Self-Insurance Fund (F67)		\$ 2,000,000	\$ (100,000)	
Transfer from General Reserve Fund (F17)				\$ 2,978,575



**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**2012/13 Adopted Budget  
General Fund Multi-Year Projection**

Categories	12/13 Adopted Budget			13/14 Projection			14/15 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
Revenue Limit	\$132,931,102	\$5,753,902	\$138,685,004	\$133,900,493	\$5,898,058	\$139,798,551	\$138,901,014	\$6,057,078	\$144,958,092
Federal	\$174,451	\$11,767,366	\$11,941,817	\$174,451	\$11,189,899	\$11,364,350	\$174,451	\$11,206,567	\$11,381,018
Other State	\$22,099,654	\$6,847,717	\$28,947,371	\$22,563,957	\$6,808,243	\$29,372,200	\$23,204,847	\$6,958,466	\$30,163,313
Local	\$4,025,629	\$7,291,611	\$11,317,240	\$4,025,629	\$4,814,594	\$8,840,223	\$4,025,629	\$4,828,423	\$8,854,052
Contrib to Special Ed. & Other Transfer	(\$23,322,956)	\$27,322,956	\$4,000,000	(\$27,034,174)	\$28,034,174	\$1,000,000	(\$24,593,449)	\$28,572,024	\$3,978,575
<b>Total Revenues</b>	<b>\$135,907,880</b>	<b>\$58,983,552</b>	<b>\$194,891,432</b>	<b>\$133,630,356</b>	<b>\$56,744,968</b>	<b>\$190,375,324</b>	<b>\$141,712,492</b>	<b>\$57,622,558</b>	<b>\$199,335,050</b>
<b>Expenditures</b>									
Certificated Salaries	\$76,282,061	\$20,424,400	\$96,706,461	\$78,921,042	\$18,735,666	\$97,656,708	\$80,464,857	\$19,016,701	\$99,481,558
Classified Salaries	\$13,449,734	\$10,468,043	\$23,917,777	\$13,718,729	\$10,677,404	\$24,396,133	\$13,993,103	\$10,890,952	\$24,884,055
Employee Benefits	\$38,657,900	\$14,460,928	\$53,118,828	\$40,620,964	\$14,331,577	\$54,952,540	\$42,814,169	\$15,028,538	\$57,842,707
Books & Supplies	\$1,474,522	\$2,334,346	\$3,808,868	\$1,474,522	\$2,334,413	\$3,808,935	\$1,474,522	\$2,334,413	\$3,808,935
Operation & Contracted Services	\$8,600,456	\$8,755,995	\$17,356,451	\$8,561,346	\$8,635,995	\$17,197,341	\$9,032,780	\$8,635,995	\$17,668,776
Capital Outlay	\$0	\$68,693	\$68,693	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$334,000	\$340,000	\$674,000	\$334,000	\$340,000	\$674,000	\$334,000	\$340,000	\$674,000
Direct Support/Indirect Costs	(\$2,581,568)	\$2,039,201	(\$542,367)	(\$2,675,447)	\$2,089,418	(\$586,029)	(\$2,675,447)	\$2,090,645	(\$584,802)
Debt Services	\$3,763,864	\$3,763,864	\$3,763,864	\$3,802,788	\$3,802,788	\$3,802,788	\$3,890,319	\$3,890,319	\$3,890,319
<b>Total Expenditures</b>	<b>\$139,980,969</b>	<b>\$58,891,606</b>	<b>\$198,872,575</b>	<b>\$144,757,943</b>	<b>\$57,144,473</b>	<b>\$201,902,416</b>	<b>\$149,328,304</b>	<b>\$58,337,245</b>	<b>\$207,665,549</b>
<b>Total General Fund Expenditures</b>	<b>\$139,980,969</b>	<b>\$58,891,606</b>	<b>\$198,872,575</b>	<b>\$144,757,943</b>	<b>\$57,144,473</b>	<b>\$201,902,416</b>	<b>\$149,328,304</b>	<b>\$58,337,245</b>	<b>\$207,665,549</b>
Net Increase/Decrease to Fund Balance	(\$4,073,089)	\$91,946	(\$3,981,143)	(\$11,127,587)	(\$399,505)	(\$11,527,092)	(\$7,615,812)	(\$714,687)	(\$8,330,498)
Other Sources / Uses	\$0	\$0	\$0	(\$100,000)	\$0	(\$100,000)	\$0	\$0	\$0
<b>Beginning Balance</b>	<b>\$24,463,879</b>	<b>\$1,366,325</b>	<b>\$25,830,204</b>	<b>\$20,390,791</b>	<b>\$1,458,271</b>	<b>\$21,849,061</b>	<b>\$9,163,204</b>	<b>\$1,058,766</b>	<b>\$10,221,969</b>
Prior Year Stores Adjustment									
Audit Adjustment			\$0			\$0			\$0
<b>Ending Balance Before Reserve</b>	<b>\$20,390,791</b>	<b>\$1,458,271</b>	<b>\$21,849,061</b>	<b>\$9,163,204</b>	<b>\$1,058,766</b>	<b>\$10,221,969</b>	<b>\$1,547,392</b>	<b>\$344,079</b>	<b>\$1,891,471</b>
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$206,980		\$206,980	\$206,980		\$206,980	\$206,980		\$206,980
<b>Ending Balance with Reserve</b>	<b>\$20,600,271</b>	<b>\$1,458,271</b>	<b>\$22,058,541</b>	<b>\$9,372,684</b>	<b>\$1,058,766</b>	<b>\$10,431,449</b>	<b>\$1,756,872</b>	<b>\$344,079</b>	<b>\$2,100,951</b>
<b>General Reserve F/17</b>	\$12,181,696		\$12,181,696	\$12,303,513		\$12,303,513	\$9,447,973		\$9,447,973
<b>Ending Balance plus Gen Reserve</b>	<b>\$32,781,967</b>	<b>\$1,458,271</b>	<b>\$34,240,237</b>	<b>\$21,676,197</b>	<b>\$1,058,766</b>	<b>\$22,734,962</b>	<b>\$11,204,845</b>	<b>\$344,079</b>	<b>\$11,548,924</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**Adopted Budget 2012/13**

**2012/13 through 2014/15 Ending Fund Balance**

Categories	12/13 Adopted Budget			13/14 Projection			14/15 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$206,980		\$206,980	\$206,980		\$206,980	\$206,980		\$206,980
Site Clearing Account	\$381,697		\$381,697	\$381,697		\$381,697	\$381,697		\$381,697
Site Projected Carryover	\$780,000		\$780,000	\$780,000		\$780,000	\$780,000		\$780,000
Reserve for Governor Budget Actions	\$19,229,094		\$19,229,094	\$8,001,507		\$8,001,507	\$385,695		\$385,695
Restricted Categorical Programs:									
Medical Reimbursement		\$61,173	\$61,173			\$0			\$0
Restricted Lottery		\$590,622	\$590,622		\$400,000	\$400,000		\$100,000	\$100,000
EIA		\$800,558	\$800,558		\$658,766	\$658,766		\$244,079	\$244,079
Restricted Maintenance		\$5,918	\$5,918			\$0			\$0
Gen Reserve F/17-for Econ Uncertainty	\$12,181,696		\$12,181,696	\$12,303,513		\$12,303,513	\$9,447,973		\$9,447,973
<b>Net Ending Balance</b>	<b>\$32,781,967</b>	<b>\$1,458,271</b>	<b>\$34,240,238</b>	<b>\$21,676,197</b>	<b>\$1,058,766</b>	<b>\$22,734,963</b>	<b>\$11,204,845</b>	<b>\$344,079</b>	<b>\$11,548,924</b>

**East Side Union High School District**  
**2012/13 Adopted Budget**  
**Restricted General Fund Multi-Year Projection**

Categories	2012/13 Adopted Budget			2013/14 Projection			2014/15 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
Revenue Limit	\$ -	\$ 5,753,902	\$ 5,753,902	\$ -	\$ 5,898,058	\$ 5,898,058	\$ -	\$ 6,057,078	\$ 6,057,078
Federal	\$ 7,268,767	\$ 4,498,599	\$ 11,767,366	\$ 6,691,300	\$ 4,498,599	\$ 11,189,899	\$ 6,707,968	\$ 4,498,599	\$ 11,206,567
Other State	\$ 5,849,156	\$ 998,561	\$ 6,847,717	\$ 5,809,682	\$ 998,561	\$ 6,808,243	\$ 5,959,905	\$ 998,561	\$ 6,958,466
Local	\$ 6,399,323	\$ 892,288	\$ 7,291,611	\$ 4,202,397	\$ 612,197	\$ 4,814,594	\$ 4,202,397	\$ 626,026	\$ 4,828,423
Interfund Transfers	\$ 9,606,516	\$ 17,716,440	\$ 27,322,956	\$ 9,600,000	\$ 18,434,174	\$ 28,034,174	\$ 9,600,000	\$ 18,972,024	\$ 28,572,024
<b>Total Revenues</b>	<b>\$ 29,123,762</b>	<b>\$ 29,859,790</b>	<b>\$ 58,983,552</b>	<b>\$ 26,303,379</b>	<b>\$ 30,441,589</b>	<b>\$ 56,744,968</b>	<b>\$ 26,470,270</b>	<b>\$ 31,152,288</b>	<b>\$ 57,622,558</b>
<b>Expenditures</b>									
Certificated Salaries	\$ 9,031,347	\$ 11,393,053	\$ 20,424,400	\$ 7,171,717	\$ 11,563,949	\$ 18,735,666	\$ 7,279,293	\$ 11,737,408	\$ 19,016,701
Classified Salaries	\$ 6,306,637	\$ 4,161,406	\$ 10,468,043	\$ 6,432,770	\$ 4,244,634	\$ 10,677,404	\$ 6,561,425	\$ 4,329,527	\$ 10,890,952
Employee Benefits	\$ 6,479,864	\$ 7,981,064	\$ 14,460,928	\$ 6,050,543	\$ 8,281,034	\$ 14,331,577	\$ 6,329,000	\$ 8,699,538	\$ 15,028,538
Books & Supplies	\$ 2,234,461	\$ 99,885	\$ 2,334,346	\$ 2,234,528	\$ 99,885	\$ 2,334,413	\$ 2,234,528	\$ 99,885	\$ 2,334,413
Operation & Contracted Services	\$ 3,926,793	\$ 4,829,202	\$ 8,755,995	\$ 3,806,793	\$ 4,829,202	\$ 8,635,995	\$ 3,806,793	\$ 4,829,202	\$ 8,635,995
Capital Outlay	\$ 68,693	\$ -	\$ 68,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 170,000	\$ 170,000	\$ 340,000	\$ 170,000	\$ 170,000	\$ 340,000	\$ 170,000	\$ 170,000	\$ 340,000
Direct Support/Indirect Costs	\$ 814,021	\$ 1,225,180	\$ 2,039,201	\$ 836,533	\$ 1,252,885	\$ 2,089,418	\$ 803,917	\$ 1,286,728	\$ 2,090,645
<b>Total Expenditures</b>	<b>\$ 29,031,816</b>	<b>\$ 29,859,790</b>	<b>\$ 58,891,606</b>	<b>\$ 26,702,884</b>	<b>\$ 30,441,589</b>	<b>\$ 57,144,473</b>	<b>\$ 27,184,956</b>	<b>\$ 31,152,288</b>	<b>\$ 58,337,245</b>
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total General Fund Expenditures</b>	<b>\$ 29,031,816</b>	<b>\$ 29,859,790</b>	<b>\$ 58,891,606</b>	<b>\$ 26,702,884</b>	<b>\$ 30,441,589</b>	<b>\$ 57,144,473</b>	<b>\$ 27,184,956</b>	<b>\$ 31,152,288</b>	<b>\$ 58,337,245</b>
Net Increase/Decrease to Fund Balance	\$ 91,946	\$ (0)	\$ 91,946	\$ (399,505)	\$ (0)	\$ (399,505)	\$ (714,686)	\$ (0)	\$ (714,687)
<b>BEGINNING BALANCE</b>	<b>\$ 1,366,324</b>	<b>\$ -</b>	<b>\$ 1,366,325</b>	<b>\$ 1,458,270</b>	<b>\$ 0</b>	<b>\$ 1,458,271</b>	<b>\$ 1,058,765</b>	<b>\$ -</b>	<b>\$ 1,058,766</b>
Net Change	\$ 91,946	\$ (0)	\$ 91,946	\$ (399,505)	\$ (0)	\$ (399,505)	\$ (714,686)	\$ (0)	\$ (714,687)
Audit Adjustment									
<b>ENDING BALANCE</b>	<b>\$ 1,458,270</b>	<b>\$ (0)</b>	<b>\$ 1,458,271</b>	<b>\$ 1,058,765</b>	<b>\$ 0</b>	<b>\$ 1,058,766</b>	<b>\$ 344,079</b>	<b>\$ (0)</b>	<b>\$ 344,080</b>
Carry-overs			\$ -			\$ -			\$ -
<b>NET ENDING BALANCE</b>	<b>\$ 1,458,270</b>	<b>\$ (0)</b>	<b>\$ 1,458,271</b>	<b>\$ 1,058,765</b>	<b>\$ 0</b>	<b>\$ 1,058,766</b>	<b>\$ 344,079</b>	<b>\$ (0)</b>	<b>\$ 344,080</b>

# **SECTION 5**

## **Other Funds**

# **East Side Union High School District**

## **2012/13 Adopted Budget – Other Funds**

### **Adult Ed Fund – 11**

This fund is used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Fund 11 is funded by various sources from Federal, State and Local registration. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs. The projected ending fund balance at Estimated Actuals totals \$2.07 million.

### **Child Development Fund – 12**

The Child Development fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and Local Parent Fees. The fund is projected to be in balance or at breakeven.

### **Deferred Maintenance Fund – 14**

Due to provisions in the State budget which allow districts the flexibility to move Deferred Maintenance funds to the General Fund for operating purposes, the District has only used this fund on a limited basis and has a carryover fund balance from FY 2008/09. The District will continue to receive a deferred maintenance entitlement from the State and the District will continue to exercise State flexibility which makes the fund unrestricted for operating purposes.

### **General Reserve Fund for Other Than Capital Outlay Projects – 17**

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. In November 2011, the Board approved the District to keep a minimum of 6% in this fund for economic uncertainties. The fund is currently projected to have a balance of \$12.1 million.

### **OPEB with Revocable Trust Fund – 20**

This fund is earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. The projected ending fund balance at Estimated Actuals totals \$2.5 million.

### **Building Fund – 21**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure G. The projected ending fund balance at Estimated Actuals totals \$41.7 million.

### **Building Fund – 22**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure A. This fund had completely exhausted in 2010/11. The projected ending fund balance is the amount with the fiscal agent who withheld the debt service amounts for amortizing annually till 2012/13.

### **Building Fund – 23**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure E. The projected ending fund balance at Estimated Actuals totals \$148.2 million. The District expects to start many new construction projects next fiscal year.

### **Capital Facilities Fund – 25**

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. At Estimated Actuals this fund is projected to have an ending fund balance totaling \$3.0 million.

### **State School Building Lease-Purchase Fund – 30**

The fund is used primarily to account separately for State Apportionments for the reconstruction, remodeling or replacing of existing school buildings of the acquisition of new school sites and buildings. The fund has completely used up and has zero balance at year end.

**County School Facilities Fund – 35**

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. The projected ending fund balance at Estimated Actuals totals \$20.4 million.

**Special Reserve – Capital Project Fund – 40**

This fund was established primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other funds, such as, Fund 21, 25, and 35. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The projected ending fund balance at Estimated Actuals totals \$1,544.

**Cafeteria Special Revenue Fund – 61**

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales, catering and vending machine sales. The program is operating at full efficiency and solvency. The program is serving 11,727 Free and Reduce students and the projected ending fund balance at Estimated Actuals totals \$583 thousand at year end.

A new law went into effect beginning July 1, 2012 which requires the District to make drinking water available at each school site during the lunch period. All sites of the District are currently in compliance.

**Current Meal Prices**

\$1.50 for breakfast

\$3.00 for lunch

**Self Insurance Fund for Property & Liability – 67**

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The projected ending fund balance at Estimated Actuals totals \$396 thousand.

### **Self Insurance Fund for Dental and UAS Medical – 68**

The fund is used to separate moneys received for self-insurance activities related to dental and UAS medical insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The projected ending fund balance at Estimated Actuals totals \$3.2 million which is held by the insurance companies to pay claims. The District plans to withdraw \$2.0 million from the fiscal agent and transfer it back to General Fund for operation.

### **OPEB with Irrevocable Trust Fund – 71**

This fund is earmarked for the future cost of postemployment benefits and has contributed irrevocably to a separate trust for the postemployment benefit plan. Expenditures have to be paid directly to vendors by the trust. The projected ending fund balance at Estimated Actuals totals \$21.8 million.

### **Scholarship Fund – 73**

This fund is deposited in the County Treasury and earmarked for donation from various sources for student scholarship fund. The fund has carried fund balance from 2004/05 to pay for student awards as scholarship. The projected ending fund balance at Estimated Actuals totals \$69 thousand.



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Adult Ed Fund - F11**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Federal	\$ 638,074	\$ 638,146	\$ 72
Other State	\$ 6,095,256	\$ 6,095,256	\$ -
Local	\$ 230,000	\$ 230,000	\$ -
Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 6,963,330</b>	<b>\$ 6,963,402</b>	<b>\$ 72</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 2,552,555	\$ 2,609,272	\$ 56,717
Classified Salaries	\$ 956,159	\$ 977,292	\$ 21,133
Employee Benefits	\$ 1,429,737	\$ 1,439,549	\$ 9,812
Books & Supplies	\$ 265,659	\$ 285,743	\$ 20,084
Contracted Services	\$ 292,335	\$ 389,696	\$ 97,361
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 216,376	\$ 279,032	\$ 62,656
<b>Total Expenditures</b>	<b>\$ 5,712,821</b>	<b>\$ 5,980,584</b>	<b>\$ 267,762</b>
Net Increase/Decrease to Fund Balance	\$ 1,250,509	\$ 982,818	\$ (267,690)
Other Sources / Uses	\$ (2,250,000)	\$ (1,000,000)	\$ 1,250,000
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,069,982</b>	<b>\$ 2,070,491</b>	<b>\$ (999,491)</b>
Net Change	\$ (999,491)	\$ (17,182)	\$ 982,310
<b>ENDING FUND BALANCE</b>	<b>\$ 2,070,491</b>	<b>\$ 2,053,309</b>	<b>\$ (17,182)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Child Development Fund - F12**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Federal	\$ 655,564	\$ 568,609	\$ (86,955)
Other State	\$ 945,054	\$ 945,054	\$ -
Local	\$ 22,866	\$ 50,000	\$ 27,134
Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,623,484</b>	<b>\$ 1,563,663</b>	<b>\$ (59,821)</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 361,759	\$ 354,692	\$ (7,067)
Classified Salaries	\$ 635,199	\$ 560,428	\$ (74,771)
Employee Benefits	\$ 572,134	\$ 615,590	\$ 43,456
Books & Supplies	\$ 23,890	\$ 9,361	\$ (14,529)
Contracted Services	\$ 30,502	\$ 23,592	\$ (6,910)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,623,484</b>	<b>\$ 1,563,663</b>	<b>\$ (59,821)</b>
Net Increase/Decrease to Fund Balance	\$ -	\$ -	\$ -
Other Sources / Uses	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Deferred Maintenance Fund - F14**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 1,360	\$ 1,200	\$ (160)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,360</b>	<b>\$ 1,200</b>	<b>\$ (160)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 500	\$ 500	\$ -
Employee Benefits	\$ 57	\$ 57	\$ -
Books & Supplies	\$ 12,000	\$ 25,000	\$ 13,000
Contracted Services	\$ 56,800	\$ 110,000	\$ 53,200
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 69,357</b>	<b>\$ 135,557</b>	<b>\$ 66,200</b>
Net Increase/Decrease to Fund Balance	\$ (67,997)	\$ (134,357)	\$ (66,360)
<b>BEGINNING BALANCE</b>	<b>\$ 204,003</b>	<b>\$ 136,006</b>	<b>\$ (67,997)</b>
Net Change	\$ (67,997)	\$ (134,357)	\$ (66,360)
<b>ENDING BALANCE</b>	<b>\$ 136,006</b>	<b>\$ 1,649</b>	<b>\$ (134,357)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**General Reserve Fund - F17**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Local	\$ 55,000	\$ 85,000	\$ 30,000
Other Authorized Transfers	\$ 2,670,000	\$ -	\$ (2,670,000)
<b>Total Revenues</b>	<b>\$ 2,725,000</b>	<b>\$ 85,000</b>	<b>\$ (2,640,000)</b>
<b>Expenditures</b>			
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ 2,725,000	\$ 85,000	\$ (2,640,000)
<b>BEGINNING BALANCE</b>	<b>\$ 9,371,696</b>	<b>\$ 12,096,696</b>	<b>\$ 2,725,000</b>
Net Change	\$ 2,725,000	\$ 85,000	\$ (2,640,000)
<b>ENDING BALANCE</b>	<b>\$ 12,096,696</b>	<b>\$ 12,181,696</b>	<b>\$ 85,000</b>

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012/13 Adopted Budget

### OPEB - Revocable Trust Fund - F20

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Local	\$ 20,000	\$ 18,000	\$ (2,000)
Other Revenues Sources	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 20,000</b>	<b>\$ 18,000</b>	<b>\$ (2,000)</b>
<b>Expenditures</b>			
Contracted Services	\$ -	\$ -	\$ -
Other Outgo	\$ 2,961,250	\$ 1,000,000	\$ (1,961,250)
<b>Total Expenditures</b>	<b>\$ 2,961,250</b>	<b>\$ 1,000,000</b>	<b>\$ (1,961,250)</b>
Net Increase/Decrease to Fund Balance	\$ (2,941,250)	\$ (982,000)	\$ 1,959,250
<b>BEGINNING BALANCE</b>	<b>\$ 5,478,412</b>	<b>\$ 2,537,162</b>	<b>\$ (2,941,250)</b>
Net Change	\$ (2,941,250)	\$ (982,000)	\$ 1,959,250
<b>ENDING BALANCE</b>	<b>\$ 2,537,162</b>	<b>\$ 1,555,162</b>	<b>\$ (982,000)</b>

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012/13 Adopted Budget

### Building Fund (Measure G) - F21

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 332,000	\$ 200,100	\$ (131,900)
Other Sources/Uses	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 332,000</b>	<b>\$ 200,100</b>	<b>\$ (131,900)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 129,136	\$ 140,976	\$ 11,840
Employee Benefits	\$ 52,258	\$ 60,704	\$ 8,446
Books & Supplies	\$ 103,000	\$ 374,700	\$ 271,700
Contracted Services	\$ 938,075	\$ 6,134,098	\$ 5,196,023
Capital Outlay	\$ 4,182,529	\$ 33,303,138	\$ 29,120,609
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,404,998</b>	<b>\$ 40,013,616</b>	<b>\$ 34,608,618</b>
Net Increase/Decrease to Fund Balance	\$ (5,072,998)	\$ (39,813,516)	\$ (34,740,518)
<b>BEGINNING BALANCE</b>	<b>\$ 46,793,967</b>	<b>\$ 41,720,969</b>	<b>\$ (5,072,998)</b>
Net Change	\$ (5,072,998)	\$ (39,813,516)	\$ (34,740,518)
<b>ENDING BALANCE</b>	<b>\$ 41,720,969</b>	<b>\$ 1,907,453</b>	<b>\$ (39,813,516)</b>

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## Building (Measure A) Fund

Fund 22 - 822

Categories	2011-12 Estimated Actual	2012-13 Adopted Budget
<b>Revenues</b>		
Other State	\$ -	\$ -
Local	\$ 470,630	\$ 267,628
Other Sources/Uses	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 470,630</b>	<b>\$ 267,628</b>
<b>Expenditures</b>		
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books & Supplies	\$ -	\$ -
Contracted Services	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 2,195,500	\$ 1,097,750
Direct Support/Indirect Costs	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,195,500</b>	<b>\$ 1,097,750</b>
Net Increase/Decrease to Fund Balance	\$ (1,724,870)	\$ (830,122)
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beg. Balance with Fiscal Agent</b>	<b>\$ 2,554,992</b>	<b>\$ 830,122</b>
Net Change	\$ (1,724,870)	\$ (830,122)
<b>ENDING BALANCE</b>	<b>\$ 830,122</b>	<b>\$ -</b>
<b>ENDING BALANCE w/ Fiscal Agent</b>		<b>\$ -</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Building Fund (Measure E) F-23**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Local	\$ 695,000	\$ 950,000	\$ 255,000
Other Sources/Uses	\$ 124,596,408	\$ -	\$ (124,596,408)
<b>Total Revenues</b>	<b>\$ 125,291,408</b>	<b>\$ 950,000</b>	<b>\$ (124,341,408)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 969,640	\$ 1,023,371	\$ 53,731
Employee Benefits	\$ 403,210	\$ 471,177	\$ 67,967
Books & Supplies	\$ 2,123,928	\$ 2,427,600	\$ 303,672
Contracted Services	\$ 3,318,352	\$ 8,229,600	\$ 4,911,248
Capital Outlay	\$ 48,694,219	\$ 65,889,508	\$ 17,195,289
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 55,509,349</b>	<b>\$ 78,041,256</b>	<b>\$ 22,531,907</b>
Net Increase/Decrease to Fund Balance	\$ 69,782,059	\$ (77,091,256)	\$ (146,873,315)
<b>BEGINNING BALANCE</b>	<b>\$ 78,458,154</b>	<b>\$ 148,240,213</b>	<b>\$ 69,782,059</b>
Net Change	\$ 69,782,059	\$ (77,091,256)	\$ (146,873,315)
<b>ENDING BALANCE</b>	<b>\$ 148,240,213</b>	<b>\$ 71,148,957</b>	<b>\$ (77,091,256)</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Capital Facilities Fund (Developer Fees) - F25**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 528,650	\$ 522,000	\$ (6,650)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 528,650</b>	<b>\$ 522,000</b>	<b>\$ (6,650)</b>
<b>Expenditures</b>			
Books & Supplies	\$ 200	\$ 500	\$ 300
Contracted Services	\$ 474,580	\$ 2,055,500	\$ 1,580,920
Capital Outlay	\$ 40,000	\$ 30,000	\$ (10,000)
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 514,780</b>	<b>\$ 2,086,000</b>	<b>\$ 1,571,220</b>
Net Increase/Decrease to Fund Balance	\$ 13,870	\$ (1,564,000)	\$ (1,577,870)
<b>BEGINNING BALANCE</b>	<b>\$ 3,004,798</b>	<b>\$ 3,018,668</b>	<b>\$ 13,870</b>
Net Change	\$ 13,870	\$ (1,564,000)	\$ (1,577,870)
<b>ENDING BALANCE</b>	<b>\$ 3,018,668</b>	<b>\$ 1,454,668</b>	<b>\$ (1,564,000)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**State School Building Lease-Purchase Fund - F30**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
State Facilities Apportionment	\$ -	\$ -	\$ -
Local	\$ 53	\$ -	\$ (53)
<b>Total Revenues</b>	<b>\$ 53</b>	<b>\$ -</b>	<b>\$ (53)</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,533	\$ -	\$ (2,533)
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,533</b>	<b>\$ -</b>	<b>\$ (2,533)</b>
Net Increase/Decrease to Fund Balance	\$ (2,480)	\$ -	\$ 2,480
<b>BEGINNING BALANCE</b>	<b>\$ 2,480</b>	<b>\$ -</b>	<b>\$ (2,480)</b>
Net Change	\$ (2,480)	\$ -	\$ 2,480
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**County School Facilities Fund - F35**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Other State Revenue	\$ 11,139,215	\$ 7,500,000	\$ (3,639,215)
Local	\$ 85,250	\$ 110,000	\$ 24,750
<b>Total Revenues</b>	<b>\$ 11,224,465</b>	<b>\$ 7,610,000</b>	<b>\$ (3,614,465)</b>
<b>Expenditures</b>			
Contracted Services	\$ 172,430	\$ 700,000	\$ 527,570
Capital Outlay	\$ 261,372	\$ 1,734,000	\$ 1,472,628
Other Outgo	\$ 9,418,837	\$ -	\$ (9,418,837)
<b>Total Expenditures</b>	<b>\$ 9,852,639</b>	<b>\$ 2,434,000</b>	<b>\$ (7,418,639)</b>
Net Increase/Decrease to Fund Balance	\$ 1,371,826	\$ 5,176,000	\$ 3,804,174
<b>BEGINNING BALANCE</b>	<b>\$ 18,993,965</b>	<b>\$ 20,365,791</b>	<b>\$ 1,371,826</b>
Net Change	\$ 1,371,826	\$ 5,176,000	\$ 3,804,174
<b>ENDING BALANCE</b>	<b>\$ 20,365,791</b>	<b>\$ 25,541,791</b>	<b>\$ 5,176,000</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Special Reserve - Capital Outlay Projects Fund - F40**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Local	\$ (48,810)	\$ 15	\$ 48,825
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ (48,810)</b>	<b>\$ 15</b>	<b>\$ 48,825</b>
<b>Expenditures</b>			
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ (48,810)	\$ 15	\$ 48,825
<b>BEGINNING BALANCE</b>	<b>\$ 50,354</b>	<b>\$ 1,544</b>	<b>\$ (48,810)</b>
Net Change	\$ (48,810)	\$ 15	\$ 48,825
<b>ENDING BALANCE</b>	<b>\$ 1,544</b>	<b>\$ 1,559</b>	<b>\$ 15</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Cafeteria Fund - F61**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Federal	\$ 3,581,673	\$ 3,643,259	\$ 61,586
Other State	\$ 396,037	\$ 377,120	\$ (18,917)
Local	\$ 2,191,101	\$ 2,137,752	\$ (53,349)
Other Authorized Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 6,168,811</b>	<b>\$ 6,158,131</b>	<b>\$ (10,680)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 2,267,782	\$ 2,389,627	\$ 121,845
Employee Benefits	\$ 1,454,495	\$ 1,548,218	\$ 93,723
Books & Supplies	\$ 1,948,600	\$ 1,911,505	\$ (37,095)
Contracted Services	\$ 62,681	\$ 55,000	\$ (7,681)
Capital Outlay	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 255,717	\$ 263,334	\$ 7,617
<b>Total Expenditures</b>	<b>\$ 5,989,275</b>	<b>\$ 6,167,684</b>	<b>\$ 178,409</b>
Net Increase/Decrease to Fund Balance	\$ 179,536	\$ (9,553)	\$ (189,089)
<b>BEGINNING BALANCE</b>	<b>\$ 403,568</b>	<b>\$ 583,104</b>	<b>\$ 179,536</b>
Net Change	\$ 179,536	\$ (9,553)	\$ (189,089)
<b>ENDING BALANCE</b>	<b>\$ 583,104</b>	<b>\$ 573,551</b>	<b>\$ (9,553)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Self Insurance Fund - Property / Liability - F67**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Local	\$ 9,164	\$ 9,000	\$ (164)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 9,164</b>	<b>\$ 9,000</b>	<b>\$ (164)</b>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 68,000	\$ 5,000	\$ (63,000)
Contracted Services	\$ 192,000	\$ 335,000	\$ 143,000
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 260,000</b>	<b>\$ 340,000</b>	<b>\$ 80,000</b>
Net Increase/Decrease to Fund Balance	\$ (250,836)	\$ (331,000)	\$ (80,164)
<b>BEGINNING BALANCE</b>	<b>\$ 646,493</b>	<b>\$ 395,657</b>	<b>\$ (250,836)</b>
Audit Adjustment	\$ -	\$ -	\$ -
Net Change	\$ (250,836)	\$ (331,000)	\$ (80,164)
<b>ENDING BALANCE</b>	<b>\$ 395,657</b>	<b>\$ 64,657</b>	<b>\$ (331,000)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**Self Insurance Fund - Medical - F68**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Local	\$ 3,438,760	\$ 3,415,700	\$ (23,060)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,438,760</b>	<b>\$ 3,415,700</b>	<b>\$ (23,060)</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 3,414,744	\$ 3,414,744	\$ -
Other Outgo	\$ -	\$ 2,000,000	\$ 2,000,000
<b>Total Expenditures</b>	<b>\$ 3,414,744</b>	<b>\$ 5,414,744</b>	<b>\$ 2,000,000</b>
Net Increase/Decrease to Fund Balance	\$ 24,016	\$ (1,999,044)	\$ (2,023,060)
<b>BEGINNING BALANCE</b>	<b>\$ 3,215,864</b>	<b>\$ 3,239,880</b>	<b>\$ 24,016</b>
Net Change	\$ 24,016	\$ (1,999,044)	\$ (2,023,060)
<b>ENDING BALANCE</b>	<b>\$ 3,239,880</b>	<b>\$ 1,240,836</b>	<b>\$ (1,999,044)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2012/13 Adopted Budget**  
**OPEB Fund with Irrevocable Trust - F71**

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Local	\$ 525,000	\$ 2,500,000	\$ 1,975,000
Other Revenues Sources	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 525,000</b>	<b>\$ 2,500,000</b>	<b>\$ 1,975,000</b>
<b>Expenditures</b>			
Contracted Services	\$ 29,000	\$ 30,000	\$ 1,000
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 29,000</b>	<b>\$ 30,000</b>	<b>\$ 1,000</b>
Net Increase/Decrease to Fund Balance	\$ 496,000	\$ 2,470,000	\$ 1,974,000
<b>BEGINNING BALANCE</b>	<b>\$ 21,344,265</b>	<b>\$ 21,840,265</b>	<b>\$ 496,000</b>
Net Change	\$ 496,000	\$ 2,470,000	\$ 1,974,000
<b>ENDING BALANCE</b>	<b>\$ 21,840,265</b>	<b>\$ 24,310,265</b>	<b>\$ 2,470,000</b>



# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012/13 Adopted Budget

### Scholarship Fund - F73

Categories	2011/12 Estimated Actual	2012/13 Adopted Budget	Variance from 2011/12
<b>Revenues</b>			
Local	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 5,925	\$ 6,000	\$ 75
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,925</b>	<b>\$ 6,000</b>	<b>\$ 75</b>
Net Increase/Decrease to Fund Balance	\$ (5,925)	\$ (6,000)	\$ (75)
<b>BEGINNING BALANCE</b>	<b>\$ 75,107</b>	<b>\$ 69,182</b>	<b>\$ (5,925)</b>
Net Change	\$ (5,925)	\$ (6,000)	\$ (75)
<b>ENDING BALANCE</b>	<b>\$ 69,182</b>	<b>\$ 63,182</b>	<b>\$ (6,000)</b>

# **SECTION 6**

## Contingency Plan

# FY 2012-13 CONTINGENCY PLAN ASSUMPTION S- TAX MEASURE FAILURE (UPDATED)

Contingency Plan Savings	FY 2012-13	FY 2013-14	FY 2014-15
Solar Loan Restructuring (one-time)	\$1,204,542	\$1,197,391	\$1,209,125
OPEB Loan Restructuring (one-time)	\$1,994,103	\$1,979,599	\$2,022,505
OPEB Funds Transfer to GF/Pay Retiree Health Benefits Directly (one-time)	\$3,500,000	\$3,500,000	\$3,500,000
Additional Required General Fund Reductions (Minimum – on-going)	TBD	\$10,000,000	\$10,000,000
Annual Contingency Savings	\$6,698,645	\$16,676,990	\$16,731,630
<b>Total Contingency Savings</b>	<b>\$40,107,265</b>		

# **SECTION 7**

## **SACS Reporting Forms**

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	133,736,161.00	6,086,207.00	139,822,368.00	132,931,102.00	5,753,902.00	138,685,004.00	-0.8%
2) Federal Revenue		8100-8299	174,451.00	13,335,271.00	13,509,722.00	174,451.00	11,767,367.00	11,941,818.00	-11.6%
3) Other State Revenue		8300-8599	22,738,384.00	7,125,228.00	29,863,612.00	22,099,654.00	6,847,717.00	28,947,371.00	-3.1%
4) Other Local Revenue		8600-8799	4,404,215.00	7,161,727.00	11,565,942.00	4,025,629.00	7,291,610.00	11,317,239.00	-2.2%
5) TOTAL, REVENUES			161,053,211.00	33,708,433.00	194,761,644.00	159,230,836.00	31,660,596.00	190,891,432.00	-2.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	78,407,604.00	19,891,394.00	98,298,998.00	76,282,061.00	20,424,400.00	96,706,461.00	-1.6%
2) Classified Salaries		2000-2999	13,148,044.00	10,297,458.00	23,445,502.00	13,449,733.00	10,468,043.00	23,917,776.00	2.0%
3) Employee Benefits		3000-3999	37,744,593.00	14,052,884.00	51,797,477.00	38,657,901.00	14,460,926.00	53,118,827.00	2.6%
4) Books and Supplies		4000-4999	1,248,082.00	2,072,460.00	3,320,542.00	1,474,522.00	2,334,346.00	3,808,868.00	14.7%
5) Services and Other Operating Expenditures		5000-5999	8,029,226.00	8,625,728.00	16,654,954.00	8,600,456.00	8,755,996.00	17,356,452.00	4.2%
6) Capital Outlay		6000-6999	8,943.00	65,423.00	74,366.00	0.00	68,693.00	68,693.00	-7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,797,600.00	322,797.00	4,120,397.00	4,097,864.00	340,000.00	4,437,864.00	7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,377,151.00)	1,905,058.00	(472,093.00)	(2,581,568.00)	2,039,202.00	(542,366.00)	14.9%
9) TOTAL, EXPENDITURES			140,006,941.00	57,233,202.00	197,240,143.00	139,980,969.00	58,891,606.00	198,872,575.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			21,046,270.00	(23,524,769.00)	(2,478,499.00)	19,249,867.00	(27,231,010.00)	(7,981,143.00)	222.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,211,250.00	0.00	5,211,250.00	4,000,000.00	0.00	4,000,000.00	-23.2%
b) Transfers Out		7600-7629	2,670,000.00	0.00	2,670,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,959,785.00)	23,959,785.00	0.00	(27,322,956.00)	27,322,956.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,418,535.00)	23,959,785.00	2,541,250.00	(23,322,956.00)	27,322,956.00	4,000,000.00	57.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(372,265.00)	435,016.00	62,751.00	(4,073,089.00)	91,946.00	(3,981,143.00)	-6444.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,045,624.23	931,307.84	25,976,932.07	24,673,359.23	1,366,323.84	26,039,683.07	0.2%
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)			25,045,624.23	931,307.84	25,976,932.07	24,673,359.23	1,366,323.84	26,039,683.07	0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,045,624.23	931,307.84	25,976,932.07	24,673,359.23	1,366,323.84	26,039,683.07	0.2%
2) Ending Balance, June 30 (E + F1e)			24,673,359.23	1,366,323.84	26,039,683.07	20,600,270.23	1,458,269.84	22,058,540.07	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	206,980.00	0.00	206,980.00	206,980.00	0.00	206,980.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,366,323.84	1,366,323.84	0.00	1,458,269.84	1,458,269.84	6.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	24,463,879.23	0.00	24,463,879.23	20,390,790.23	0.00	20,390,790.23	-16.6%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	63,049,484.00	0.00	63,049,484.00	63,052,744.00	0.00	63,052,744.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	593,035.00	0.00	593,035.00	593,035.00	0.00	593,035.00	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	66,568,723.00	0.00	66,568,723.00	66,568,723.00	0.00	66,568,723.00	0.0%
Unsecured Roll Taxes		8042	6,213,117.00	0.00	6,213,117.00	6,213,117.00	0.00	6,213,117.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,997,000.00	0.00	1,997,000.00	1,997,000.00	0.00	1,997,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,294,277.00	0.00	6,294,277.00	6,294,277.00	0.00	6,294,277.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,578,900.00	0.00	2,578,900.00	2,578,900.00	0.00	2,578,900.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>147,294,536.00</b>	<b>0.00</b>	<b>147,294,536.00</b>	<b>147,297,796.00</b>	<b>0.00</b>	<b>147,297,796.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,086,207.00)		(6,086,207.00)	(5,753,902.00)		(5,753,902.00)	-5.5%
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		6,086,207.00	6,086,207.00		5,753,902.00	5,753,902.00	-5.5%
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	260,488.00	0.00	260,488.00	231,599.00	0.00	231,599.00	-11.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,732,656.00)	0.00	(7,732,656.00)	(8,844,391.00)	0.00	(8,844,391.00)	14.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>133,736,161.00</b>	<b>6,086,207.00</b>	<b>139,822,368.00</b>	<b>132,931,102.00</b>	<b>5,753,902.00</b>	<b>138,685,004.00</b>	<b>-0.8%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,292,487.00	4,292,487.00	0.00	4,331,932.00	4,331,932.00	0.9%
Special Education Discretionary Grants		8182	0.00	211,667.00	211,667.00	0.00	166,687.00	166,687.00	-21.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	162,797.00	152,797.00	0.00	170,000.00	170,000.00	11.3%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		1,536,226.00	1,536,226.00		278,636.00	278,636.00	-81.9%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,315,348.00	3,315,348.00		3,180,156.00	3,180,156.00	-4.1%
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		701,451.00	701,451.00		933,396.00	933,396.00	33.1%
NCLB: Title III, Immigrant Education Program	4201	8290		22,333.00	22,333.00		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		550,490.00	550,490.00		483,058.00	483,058.00	-12.2%
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		456,702.00	456,702.00		575,186.00	575,186.00	25.9%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	174,451.00	2,095,770.00	2,270,221.00	174,451.00	1,648,336.00	1,822,787.00	-19.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>174,451.00</b>	<b>13,335,271.00</b>	<b>13,509,722.00</b>	<b>174,451.00</b>	<b>11,767,367.00</b>	<b>11,941,818.00</b>	<b>-11.6%</b>
<b>OTHER STATE REVENUE</b>									
<b>Other State Apportionments</b>									
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		180,671.00	180,671.00		180,671.00	180,671.00	0.0%
Economic Impact Aid	7090-7091	8311		2,660,335.00	2,660,335.00		2,660,334.00	2,660,334.00	0.0%
Spec. Ed. Transportation	7240	8311		1,345,197.00	1,345,197.00		1,345,197.00	1,345,197.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	318,073.00	0.00	318,073.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,373,875.00	717,710.00	4,091,585.00	3,106,069.00	625,162.00	3,731,231.00	-8.8%
<b>Tax Relief Subventions</b>									
<b>Restricted Levies - Other</b>									
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%
<b>Pass-Through Revenues from State Sources</b>									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,046,436.00	2,221,315.00	21,267,751.00	18,993,585.00	2,036,353.00	21,029,938.00	-1.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>22,736,384.00</b>	<b>7,125,228.00</b>	<b>29,863,612.00</b>	<b>22,099,654.00</b>	<b>6,847,717.00</b>	<b>28,947,371.00</b>	<b>-3.1%</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		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	156,747.00	0.00	156,747.00	144,000.00	0.00	144,000.00	-8.1%
Interest		8660	155,000.00	0.00	155,000.00	135,000.00	0.00	135,000.00	-12.9%
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		246,926.00	246,926.00		326,926.00	326,926.00	32.4%
Interagency Services	All Other	8677	130,198.00	0.00	130,198.00	131,629.00	0.00	131,629.00	1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	387,270.00	0.00	387,270.00	400,000.00	0.00	400,000.00	3.3%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	37,001.00	0.00	37,001.00	0.00	0.00	0.00	-100.0%
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	3,537,999.00	4,869,742.00	8,407,741.00	3,215,000.00	6,172,386.00	9,387,386.00	11.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,045,059.00	2,045,059.00		792,288.00	792,288.00	-61.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,404,215.00</b>	<b>7,161,727.00</b>	<b>11,565,942.00</b>	<b>4,025,629.00</b>	<b>7,291,610.00</b>	<b>11,317,239.00</b>	<b>-2.2%</b>
<b>TOTAL, REVENUES</b>			<b>161,053,211.00</b>	<b>33,708,433.00</b>	<b>194,761,644.00</b>	<b>159,230,836.00</b>	<b>31,660,596.00</b>	<b>190,891,432.00</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	68,807,101.00	9,973,732.00	78,780,833.00	67,333,437.00	9,921,837.00	77,255,274.00	-1.9%
Certificated Pupil Support Salaries		1200	1,563,673.00	2,698,682.00	4,262,355.00	2,043,395.00	2,195,850.00	4,239,245.00	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,064,872.00	553,394.00	5,618,266.00	5,140,845.00	754,476.00	5,895,321.00	4.9%
Other Certificated Salaries		1900	2,971,958.00	6,665,586.00	9,637,544.00	1,764,384.00	7,552,237.00	9,316,621.00	-3.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>78,407,604.00</b>	<b>19,891,394.00</b>	<b>98,298,998.00</b>	<b>76,282,061.00</b>	<b>20,424,400.00</b>	<b>96,706,461.00</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	158,096.00	4,115,795.00	4,273,891.00	161,371.00	4,227,976.00	4,389,347.00	2.7%
Classified Support Salaries		2200	3,952,063.00	3,494,063.00	7,446,126.00	4,044,519.00	3,688,166.00	7,732,685.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	1,064,070.00	256,954.00	1,321,024.00	1,085,351.00	257,166.00	1,342,517.00	1.6%
Clerical, Technical and Office Salaries		2400	6,716,003.00	985,073.00	7,701,076.00	6,873,853.00	992,904.00	7,866,757.00	2.2%
Other Classified Salaries		2900	1,257,812.00	1,445,573.00	2,703,385.00	1,284,639.00	1,301,831.00	2,586,470.00	-4.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,148,044.00</b>	<b>10,297,458.00</b>	<b>23,445,502.00</b>	<b>13,449,733.00</b>	<b>10,468,043.00</b>	<b>23,917,776.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,389,982.00	1,805,581.00	7,995,563.00	6,216,988.00	1,647,244.00	7,864,232.00	-1.6%
PERS		3201-3202	1,397,893.00	1,078,932.00	2,476,825.00	1,686,415.00	1,155,225.00	2,841,640.00	14.7%
OASDI/Medicare/Alternative		3301-3302	2,021,579.00	1,071,550.00	3,093,129.00	2,039,421.00	1,132,521.00	3,171,942.00	2.5%
Health and Welfare Benefits		3401-3402	20,814,062.00	8,147,663.00	28,961,725.00	20,830,536.00	8,531,221.00	29,361,757.00	1.4%
Unemployment Insurance		3501-3502	1,572,469.00	506,993.00	2,079,462.00	987,050.00	343,205.00	1,330,255.00	-36.0%
Workers' Compensation		3601-3602	2,041,648.00	672,437.00	2,714,085.00	1,858,615.00	633,435.00	2,492,050.00	-8.2%
OPEB, Allocated		3701-3702	812,208.00	0.00	812,208.00	433,116.00	0.00	433,116.00	-46.7%
OPEB, Active Employees		3751-3752	2,627,455.00	868,736.00	3,496,191.00	3,535,677.00	890,883.00	4,426,560.00	26.6%
PERS Reduction		3801-3802	67,297.00	100,992.00	168,289.00	15,849.00	127,192.00	143,041.00	-15.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	1,054,234.00	0.00	1,054,234.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,744,593.00</b>	<b>14,052,894.00</b>	<b>51,797,477.00</b>	<b>38,657,901.00</b>	<b>14,460,926.00</b>	<b>53,118,827.00</b>	<b>2.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	374,052.00	374,052.00	0.00	490,933.00	490,933.00	31.2%
Books and Other Reference Materials		4200	0.00	169,951.00	169,951.00	50,000.00	137,035.00	187,035.00	10.1%
Materials and Supplies		4300	1,081,700.00	1,312,302.00	2,394,002.00	1,281,700.00	1,462,819.00	2,744,519.00	14.6%
Noncapitalized Equipment		4400	166,382.00	216,155.00	382,537.00	142,822.00	243,559.00	386,381.00	1.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,248,082.00</b>	<b>2,072,460.00</b>	<b>3,320,542.00</b>	<b>1,474,522.00</b>	<b>2,334,346.00</b>	<b>3,808,868.00</b>	<b>14.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	35,500.00	5,186,640.00	5,222,140.00	35,500.00	5,467,308.00	5,502,808.00	5.4%
Travel and Conferences		5200	118,794.00	192,103.00	310,897.00	116,994.00	185,278.00	302,272.00	-2.8%
Dues and Memberships		5300	172,898.00	156,650.00	329,548.00	172,898.00	129,783.00	302,681.00	-8.2%
Insurance		5400 - 5450	1,110,303.00	0.00	1,110,303.00	1,165,818.00	0.00	1,165,818.00	5.0%
Operations and Housekeeping Services		5500	2,974,177.00	0.00	2,974,177.00	2,972,886.00	0.00	2,972,886.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,298,978.00	653,698.00	1,952,676.00	1,298,978.00	680,467.00	1,979,445.00	1.4%
Transfers of Direct Costs		5710	26,902.00	(26,902.00)	0.00	5,872.00	(5,872.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,642.00	21,367.00	25,009.00	31,500.00	(5,000.00)	26,500.00	6.0%
Professional/Consulting Services and Operating Expenditures		5800	1,311,921.00	2,424,769.00	3,736,690.00	1,555,093.00	2,286,998.00	3,842,091.00	2.8%
Communications		5900	976,111.00	17,403.00	993,514.00	1,244,917.00	17,034.00	1,261,951.00	27.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,029,226.00</b>	<b>8,625,728.00</b>	<b>16,654,954.00</b>	<b>8,600,456.00</b>	<b>8,755,996.00</b>	<b>17,356,452.00</b>	<b>4.2%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,943.00	65,423.00	74,366.00	0.00	68,693.00	68,693.00	-7.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,943.00</b>	<b>65,423.00</b>	<b>74,366.00</b>	<b>0.00</b>	<b>68,693.00</b>	<b>68,693.00</b>	<b>-7.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	15,000.00	15,000.00	0.00	15,000.00	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	400,800.00	0.00	400,800.00	334,000.00	0.00	334,000.00	-16.7%
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	152,797.00	152,797.00	0.00	170,000.00	170,000.00	11.3%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	155,000.00	155,000.00	0.00	155,000.00	155,000.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,182,203.00	0.00	2,182,203.00	2,156,015.00	0.00	2,156,015.00	-1.2%
Other Debt Service - Principal		7439	1,214,597.00	0.00	1,214,597.00	1,607,849.00	0.00	1,607,849.00	32.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,797,600.00</b>	<b>322,797.00</b>	<b>4,120,397.00</b>	<b>4,097,864.00</b>	<b>340,000.00</b>	<b>4,437,864.00</b>	<b>7.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,905,058.00)	1,905,058.00	0.00	(2,039,202.00)	2,039,202.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(472,093.00)	0.00	(472,093.00)	(542,366.00)	0.00	(542,366.00)	14.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,377,151.00)</b>	<b>1,905,058.00</b>	<b>(472,093.00)</b>	<b>(2,581,568.00)</b>	<b>2,039,202.00</b>	<b>(542,366.00)</b>	<b>14.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>140,006,941.00</b>	<b>57,233,202.00</b>	<b>197,240,143.00</b>	<b>139,980,969.00</b>	<b>58,891,606.00</b>	<b>198,872,575.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8812	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8814	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	5,211,250.00	0.00	5,211,250.00	4,000,000.00	0.00	4,000,000.00	-23.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,211,250.00</b>	<b>0.00</b>	<b>5,211,250.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>-23.2%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7811	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	2,670,000.00	0.00	2,670,000.00	0.00	0.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,670,000.00</b>	<b>0.00</b>	<b>2,670,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(23,959,785.00)	23,959,785.00	0.00	(27,322,956.00)	27,322,956.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(23,959,785.00)</b>	<b>23,959,785.00</b>	<b>0.00</b>	<b>(27,322,956.00)</b>	<b>27,322,956.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(a - b + c - d + e)</b>			<b>(21,418,535.00)</b>	<b>23,959,785.00</b>	<b>2,541,250.00</b>	<b>(23,322,956.00)</b>	<b>27,322,956.00</b>	<b>4,000,000.00</b>	<b>57.4%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	133,736,161.00	6,086,207.00	139,822,368.00	132,931,102.00	5,753,902.00	138,685,004.00	0.0%
2) Federal Revenue		8100-8299	174,451.00	13,335,271.00	13,509,722.00	174,451.00	11,767,367.00	11,941,818.00	-11.6%
3) Other State Revenue		8300-8599	22,738,384.00	7,125,228.00	29,863,612.00	22,099,654.00	6,847,717.00	28,947,371.00	-3.1%
4) Other Local Revenue		8600-8799	4,404,215.00	7,161,727.00	11,565,942.00	4,025,629.00	7,291,610.00	11,317,239.00	-2.2%
5) TOTAL, REVENUES			161,053,211.00	33,708,433.00	194,761,644.00	159,230,836.00	31,660,596.00	190,891,432.00	-1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		94,598,221.00	25,779,388.00	120,377,609.00	94,119,480.70	27,392,383.00	121,511,863.70	0.9%
2) Instruction - Related Services	2000-2999		13,416,016.00	11,885,702.00	25,101,718.00	12,998,174.00	8,833,913.00	21,832,087.00	-13.0%
3) Pupil Services	3000-3999		7,741,443.00	11,577,366.00	19,318,809.00	7,309,355.30	14,390,041.00	21,699,396.30	12.3%
4) Ancillary Services	4000-4999		92,712.00	2,004,575.00	2,097,287.00	127,337.00	1,629,330.00	1,756,667.00	-16.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,117,775.00	1,905,058.00	11,022,833.00	9,110,077.00	2,039,202.00	11,149,279.00	1.1%
8) Plant Services	8000-8999		11,243,174.00	3,958,316.00	15,201,490.00	12,218,681.00	4,266,737.00	16,485,418.00	8.4%
9) Other Outgo	9000-9999	Except 7600-7899	3,797,800.00	322,797.00	4,120,597.00	4,097,864.00	340,000.00	4,437,864.00	7.7%
10) TOTAL, EXPENDITURES			140,006,941.00	57,233,202.00	197,240,143.00	139,980,969.00	58,891,606.00	198,872,575.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			21,046,270.00	(23,524,769.00)	(2,478,499.00)	19,249,867.00	(27,231,010.00)	(7,981,143.00)	222.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,211,250.00	0.00	5,211,250.00	4,000,000.00	0.00	4,000,000.00	-23.2%
b) Transfers Out		7600-7629	2,670,000.00	0.00	2,670,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,959,785.00)	23,959,785.00	0.00	(27,322,956.00)	27,322,956.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,418,535.00)	23,959,785.00	2,541,250.00	(23,322,956.00)	27,322,956.00	4,000,000.00	57.4%



Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(372,265.00)	435,016.00	62,751.00	(4,073,089.00)	91,946.00	(3,981,143.00)	-6444.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,045,624.23	931,307.84	25,976,932.07	24,673,359.23	1,366,323.84	26,039,683.07	0.2%
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)			25,045,624.23	931,307.84	25,976,932.07	24,673,359.23	1,366,323.84	26,039,683.07	0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,045,624.23	931,307.84	25,976,932.07	24,673,359.23	1,366,323.84	26,039,683.07	0.2%
2) Ending Balance, June 30 (E + F1e)			24,673,359.23	1,366,323.84	26,039,683.07	20,600,270.23	1,458,269.84	22,058,540.07	-15.3%
<b>Components of Ending Fund Balance</b>									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	206,980.00	0.00	206,980.00	206,980.00	0.00	206,980.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,366,323.84	1,366,323.84	0.00	1,458,269.84	1,458,269.84	6.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	24,463,879.23	0.00	24,463,879.23	20,390,790.23	0.00	20,390,790.23	-16.6%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
5640	Medi-Cal Billing Option	107,419.81	61,173.81
6275	Teacher Recruitment and Retention (09-10)	0.26	0.26
6300	Lottery: Instructional Materials	490,460.20	590,622.20
7091	Economic Impact Aid: Limited English Proficiency (LEP)	607,646.82	800,556.82
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	160,796.75	5,916.75
<b>Total, Restricted Balance</b>		<b>1,366,323.84</b>	<b>1,458,269.84</b>

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	638,074.00	638,146.00	0.0%
3) Other State Revenue		8300-8599	6,095,256.00	6,095,256.00	0.0%
4) Other Local Revenue		8600-8799	230,000.00	230,000.00	0.0%
5) TOTAL, REVENUES			6,963,330.00	6,963,402.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,552,555.00	2,609,272.00	2.2%
2) Classified Salaries		2000-2999	956,159.00	977,292.00	2.2%
3) Employee Benefits		3000-3999	1,429,736.00	1,439,549.00	0.7%
4) Books and Supplies		4000-4999	266,659.00	285,743.00	7.6%
5) Services and Other Operating Expenditures		5000-5999	292,336.00	389,696.00	33.3%
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	216,376.00	279,032.00	29.0%
9) TOTAL, EXPENDITURES			5,712,821.00	5,980,584.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,250,509.00	982,818.00	-21.4%
<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	2,250,000.00	1,000,000.00	-55.6%
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			(2,250,000.00)	(1,000,000.00)	-55.6%

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>			(999,491.00)	(17,182.00)	-98.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,069,981.07	2,070,490.07	-32.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,069,981.07	2,070,490.07	-32.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,069,981.07	2,070,490.07	-32.6%
2) Ending Balance, June 30 (E + F1e)					
			2,070,490.07	2,053,308.07	-0.8%
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	2,070,490.07	2,053,308.07	-0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>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	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	638,074.00	638,146.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>638,074.00</b>	<b>638,146.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	6,095,256.00	6,095,256.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,095,256.00</b>	<b>6,095,256.00</b>	<b>0.0%</b>

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	5,000.00	5,000.00	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	225,000.00	225,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>230,000.00</b>	<b>230,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,963,330.00</b>	<b>6,963,402.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,849,969.00	1,884,274.00	1.9%
Certificated Pupil Support Salaries		1200	52,421.00	60,000.00	14.5%
Certificated Supervisors' and Administrators' Salaries		1300	368,840.00	366,012.00	-0.8%
Other Certificated Salaries		1900	281,325.00	298,986.00	6.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,552,555.00</b>	<b>2,609,272.00</b>	<b>2.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	178,083.00	180,633.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	777,576.00	787,659.00	1.3%
Other Classified Salaries		2900	500.00	9,000.00	1700.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>956,159.00</b>	<b>977,292.00</b>	<b>2.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	184,950.00	172,233.00	-6.9%
PERS		3201-3202	110,646.00	113,551.00	2.6%
OASDI/Medicare/Alternative		3301-3302	114,131.00	112,095.00	-1.8%
Health and Welfare Benefits		3401-3402	820,979.00	855,236.00	4.2%
Unemployment Insurance		3501-3502	60,011.00	46,552.00	-22.4%
Workers' Compensation		3601-3602	80,507.00	74,316.00	-7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	40,041.00	46,830.00	17.0%
PERS Reduction		3801-3802	18,471.00	18,736.00	1.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,429,736.00</b>	<b>1,439,549.00</b>	<b>0.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	127,065.00	143,093.00	12.6%
Books and Other Reference Materials		4200	8,300.00	13,500.00	62.7%
Materials and Supplies		4300	54,287.00	84,150.00	55.0%
Noncapitalized Equipment		4400	76,007.00	45,000.00	-40.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>265,659.00</b>	<b>285,743.00</b>	<b>7.6%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,485.00	17,600.00	30.5%
Dues and Memberships		5300	751.00	751.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,548.00	62,562.00	23.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,644.00	44,000.00	13.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,991.00	7,500.00	25.2%
Professional/Consulting Services and Operating Expenditures		5800	158,570.00	202,176.00	27.5%
Communications		5900	24,347.00	55,107.00	126.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>292,336.00</b>	<b>389,696.00</b>	<b>33.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	216,376.00	279,032.00	29.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			216,376.00	279,032.00	29.0%
<b>TOTAL, EXPENDITURES</b>			5,712,821.00	5,980,584.00	4.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	2,250,000.00	1,000,000.00	-55.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,250,000.00</b>	<b>1,000,000.00</b>	<b>-55.6%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(2,250,000.00)</b>	<b>(1,000,000.00)</b>	<b>-55.6%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	638,074.00	638,146.00	0.0%
3) Other State Revenue		8300-8599	6,095,256.00	6,095,256.00	0.0%
4) Other Local Revenue		8600-8799	230,000.00	230,000.00	0.0%
5) TOTAL, REVENUES			6,963,330.00	6,963,402.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,476,662.00	2,615,966.00	5.6%
2) Instruction - Related Services	2000-2999		2,558,252.00	2,602,446.00	1.7%
3) Pupil Services	3000-3999		78,887.00	72,324.00	-8.3%
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		216,376.00	279,032.00	29.0%
8) Plant Services	8000-8999		382,644.00	410,816.00	7.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,712,821.00	5,980,584.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,250,509.00	982,818.00	-21.4%
<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	2,250,000.00	1,000,000.00	-55.6%
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			(2,250,000.00)	(1,000,000.00)	-55.6%

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>			(999,491.00)	(17,182.00)	-98.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,069,981.07	2,070,490.07	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,069,981.07	2,070,490.07	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,069,981.07	2,070,490.07	-32.6%
2) Ending Balance, June 30 (E + F1e)			2,070,490.07	2,053,308.07	-0.8%
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			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	2,070,490.07	2,053,308.07	-0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	655,564.00	568,609.00	-13.3%
3) Other State Revenue		8300-8599	945,054.00	945,054.00	0.0%
4) Other Local Revenue		8600-8799	22,866.00	50,000.00	118.7%
5) TOTAL, REVENUES			1,623,484.00	1,563,663.00	-3.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	361,759.00	354,692.00	-2.0%
2) Classified Salaries		2000-2999	635,199.00	560,428.00	-11.8%
3) Employee Benefits		3000-3999	572,134.00	615,590.00	7.6%
4) Books and Supplies		4000-4999	23,890.00	9,361.00	-60.8%
5) Services and Other Operating Expenditures		5000-5999	30,502.00	23,592.00	-22.7%
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			1,623,484.00	1,563,663.00	-3.7%
<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	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	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	655,564.00	568,609.00	-13.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>655,564.00</b>	<b>568,609.00</b>	<b>-13.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	945,054.00	945,054.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>945,054.00</b>	<b>945,054.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	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	6,468.00	50,000.00	673.0%
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	16,398.00	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>22,866.00</b>	<b>50,000.00</b>	<b>118.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,623,484.00</b>	<b>1,563,663.00</b>	<b>-3.7%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	271,880.00	267,113.00	-1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,579.00	87,579.00	0.0%
Other Certificated Salaries		1900	2,300.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>361,759.00</b>	<b>354,692.00</b>	<b>-2.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	551,743.00	505,770.00	-8.3%
Classified Support Salaries		2200	14,118.00	13,215.00	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,389.00	14,443.00	0.4%
Other Classified Salaries		2900	54,949.00	27,000.00	-50.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>635,199.00</b>	<b>560,428.00</b>	<b>-11.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,095.00	29,004.00	7.0%
PERS		3201-3202	50,926.00	68,008.00	33.5%
OASDI/Medicare/Alternative		3301-3302	48,033.00	52,655.00	9.6%
Health and Welfare Benefits		3401-3402	375,877.00	388,105.00	3.3%
Unemployment Insurance		3501-3502	14,867.00	10,731.00	-27.8%
Workers' Compensation		3601-3602	20,791.00	22,813.00	9.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	24,768.00	31,657.00	27.8%
PERS Reduction		3801-3802	9,777.00	12,617.00	29.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>572,134.00</b>	<b>615,590.00</b>	<b>7.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,693.00	7,361.00	-62.6%
Noncapitalized Equipment		4400	4,197.00	2,000.00	-52.3%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,890.00</b>	<b>9,361.00</b>	<b>-60.8%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,892.00	22,592.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,610.00	1,000.00	-88.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,502.00</b>	<b>23,592.00</b>	<b>-22.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,623,484.00</b>	<b>1,563,663.00</b>	<b>-3.7%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	655,564.00	568,609.00	-13.3%
3) Other State Revenue		8300-8599	945,054.00	945,054.00	0.0%
4) Other Local Revenue		8600-8799	22,866.00	50,000.00	118.7%
5) TOTAL, REVENUES			1,623,484.00	1,563,663.00	-3.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,472,345.00	1,370,147.00	-6.9%
2) Instruction - Related Services	2000-2999		83,092.00	148,906.00	79.2%
3) Pupil Services	3000-3999		17,950.00	0.00	-100.0%
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		50,097.00	44,610.00	-11.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,623,484.00	1,563,663.00	-3.7%
<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	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			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%





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	1,360.00	1,200.00	-11.8%
5) TOTAL, REVENUES			1,360.00	1,200.00	-11.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	500.00	500.00	0.0%
3) Employee Benefits		3000-3999	57.00	57.00	0.0%
4) Books and Supplies		4000-4999	12,000.00	25,000.00	108.3%
5) Services and Other Operating Expenditures		5000-5999	56,800.00	110,000.00	93.7%
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			69,357.00	135,557.00	95.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,997.00)	(134,357.00)	97.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,997.00)	(134,357.00)	97.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,001.40	136,004.40	-33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,001.40	136,004.40	-33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,001.40	136,004.40	-33.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	136,004.40	1,647.40	-98.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,360.00	1,200.00	-11.8%
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>			1,360.00	1,200.00	-11.8%
<b>TOTAL, REVENUES</b>			1,360.00	1,200.00	-11.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	500.00	500.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>500.00</b>	<b>500.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38.00	38.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	8.00	8.00	0.0%
Workers' Compensation		3601-3602	11.00	11.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>57.00</b>	<b>57.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,500.00	21,000.00	121.1%
Noncapitalized Equipment		4400	2,500.00	4,000.00	60.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>12,000.00</b>	<b>25,000.00</b>	<b>108.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,800.00	110,000.00	93.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>56,800.00</b>	<b>110,000.00</b>	<b>93.7%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
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>69,357.00</b>	<b>135,557.00</b>	<b>95.4%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,360.00	1,200.00	-11.8%
5) TOTAL, REVENUES			1,360.00	1,200.00	-11.8%
<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		69,357.00	135,557.00	95.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,357.00	135,557.00	95.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(67,997.00)	(134,357.00)	97.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,997.00)	(134,357.00)	97.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,001.40	136,004.40	-33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,001.40	136,004.40	-33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,001.40	136,004.40	-33.3%
2) Ending Balance, June 30 (E + F1e)			136,004.40	1,647.40	-98.8%
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			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	136,004.40	1,647.40	-98.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,000.00	85,000.00	54.5%
5) TOTAL, REVENUES			55,000.00	85,000.00	54.5%
<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>			55,000.00	85,000.00	54.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,670,000.00	0.00	-100.0%
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			2,670,000.00	0.00	-100.0%

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>			2,725,000.00	85,000.00	-96.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,371,695.37	12,096,695.37	29.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			9,371,695.37	12,096,695.37	29.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			9,371,695.37	12,096,695.37	29.1%
2) Ending Balance, June 30 (E + F1e)			12,096,695.37	12,181,695.37	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
		9740			
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	12,096,695.37	12,181,695.37	0.7%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	55,000.00	85,000.00	54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			55,000.00	85,000.00	54.5%
<b>TOTAL, REVENUES</b>			55,000.00	85,000.00	54.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,670,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,670,000.00	0.00	-100.0%
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			2,670,000.00	0.00	-100.0%

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	55,000.00	85,000.00	54.5%
5) TOTAL, REVENUES			55,000.00	85,000.00	54.5%
<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 7600-76999	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>			55,000.00	85,000.00	54.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,670,000.00	0.00	-100.0%
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			2,670,000.00	0.00	-100.0%



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>			2,725,000.00	85,000.00	-96.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,371,695.37	12,096,695.37	29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,371,695.37	12,096,695.37	29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,371,695.37	12,096,695.37	29.1%
2) Ending Balance, June 30 (E + F1e)			12,096,695.37	12,181,695.37	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	12,096,695.37	12,181,695.37	0.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	18,000.00	-10.0%
5) TOTAL, REVENUES			20,000.00	18,000.00	-10.0%
<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>			20,000.00	18,000.00	-10.0%
<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	2,961,250.00	1,000,000.00	-66.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,961,250.00)	(1,000,000.00)	-66.2%

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>			(2,941,250.00)	(982,000.00)	-66.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,478,412.53	2,537,162.53	-53.7%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,478,412.53	2,537,162.53	-53.7%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,478,412.53	2,537,162.53	-53.7%
2) Ending Balance, June 30 (E + F1e)			2,537,162.53	1,555,162.53	-38.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	2,537,162.53	1,555,162.53	-38.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	20,000.00	18,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	18,000.00	-10.0%
<b>TOTAL, REVENUES</b>			20,000.00	18,000.00	-10.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,961,250.00	1,000,000.00	-66.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,961,250.00	1,000,000.00	-66.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(2,961,250.00)</b>	<b>(1,000,000.00)</b>	<b>-66.2%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	18,000.00	-10.0%
5) TOTAL, REVENUES			20,000.00	18,000.00	-10.0%
<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>			20,000.00	18,000.00	-10.0%
<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	2,961,250.00	1,000,000.00	-66.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,961,250.00)	(1,000,000.00)	-66.2%



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,941,250.00)	(982,000.00)	-66.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,478,412.53	2,537,162.53	-53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,478,412.53	2,537,162.53	-53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,478,412.53	2,537,162.53	-53.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,537,162.53	1,555,162.53	-38.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,027,000.00	1,150,100.00	12.0%
5) TOTAL, REVENUES			1,027,000.00	1,150,100.00	12.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,098,776.00	1,164,347.00	6.0%
3) Employee Benefits		3000-3999	455,468.00	531,881.00	16.8%
4) Books and Supplies		4000-4999	2,226,928.00	2,802,300.00	25.8%
5) Services and Other Operating Expenditures		5000-5999	4,256,427.00	14,363,698.00	237.5%
6) Capital Outlay		6000-6999	52,876,748.00	99,192,646.00	87.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,914,347.00	118,054,872.00	93.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(59,887,347.00)	(116,904,772.00)	95.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	124,596,408.00	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			124,596,408.00	0.00	-100.0%

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>			64,709,061.00	(116,904,772.00)	-280.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	127,807,114.32	192,516,175.32	50.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			127,807,114.32	192,516,175.32	50.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			127,807,114.32	192,516,175.32	50.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	192,516,175.32	75,611,403.32	-60.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	1,027,000.00	1,150,100.00	12.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,027,000.00</b>	<b>1,150,100.00</b>	<b>12.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,027,000.00</b>	<b>1,150,100.00</b>	<b>12.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	66,850.00	65,000.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	767,983.00	839,177.00	9.3%
Clerical, Technical and Office Salaries		2400	263,943.00	260,170.00	-1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,098,776.00</b>	<b>1,164,347.00</b>	<b>6.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	38,634.00	New
PERS		3201-3202	114,485.00	69,603.00	-39.2%
OASDI/Medicare/Alternative		3301-3302	79,713.00	106,637.00	33.8%
Health and Welfare Benefits		3401-3402	168,540.00	226,487.00	34.4%
Unemployment Insurance		3501-3502	18,427.00	12,807.00	-30.5%
Workers' Compensation		3601-3602	24,493.00	27,130.00	10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	28,042.00	37,297.00	33.0%
PERS Reduction		3801-3802	21,768.00	13,286.00	-39.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>455,468.00</b>	<b>531,881.00</b>	<b>16.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,016,387.00	943,800.00	-7.1%
Noncapitalized Equipment		4400	1,210,541.00	1,858,500.00	53.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,226,928.00</b>	<b>2,802,300.00</b>	<b>25.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,557.00	15,198.00	131.8%
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	6,300.00	5,500.00	-12.7%
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	4,235,750.00	14,332,000.00	238.4%
Communications		5900	7,820.00	11,000.00	40.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,256,427.00</b>	<b>14,363,698.00</b>	<b>237.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,250,896.00	2,058,500.00	64.6%
Land Improvements		6170	0.00	11,992,600.00	New
Buildings and Improvements of Buildings		6200	51,407,352.00	84,911,546.00	65.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	218,500.00	230,000.00	5.3%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>52,876,748.00</b>	<b>99,192,646.00</b>	<b>87.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>60,914,347.00</b>	<b>118,054,872.00</b>	<b>93.8%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>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 SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	124,596,408.00	0.00	-100.0%
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%
<b>(c) TOTAL, SOURCES</b>			124,596,408.00	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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			124,596,408.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,027,000.00	1,150,100.00	12.0%
5) TOTAL, REVENUES			1,027,000.00	1,150,100.00	12.0%
<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		60,914,347.00	118,054,872.00	93.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,914,347.00	118,054,872.00	93.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(59,887,347.00)	(116,904,772.00)	95.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	124,596,408.00	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			124,596,408.00	0.00	-100.0%

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	528,650.00	522,000.00	-1.3%
5) TOTAL, REVENUES			528,650.00	522,000.00	-1.3%
<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	200.00	500.00	150.0%
5) Services and Other Operating Expenditures		5000-5999	474,580.00	2,055,500.00	333.1%
6) Capital Outlay		6000-6999	40,000.00	30,000.00	-25.0%
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			514,780.00	2,086,000.00	305.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,870.00	(1,564,000.00)	-11376.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,870.00	(1,564,000.00)	-11376.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,004,797.39	3,018,667.39	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,004,797.39	3,018,667.39	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,004,797.39	3,018,667.39	0.5%
2) Ending Balance, June 30 (E + F1e)			3,018,667.39	1,454,667.39	-51.8%
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	3,018,667.39	1,454,667.39	-51.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	21,450.00	22,000.00	2.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	507,200.00	500,000.00	-1.4%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>528,650.00</b>	<b>522,000.00</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>528,650.00</b>	<b>522,000.00</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200.00	500.00	150.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			200.00	500.00	150.0%



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	2,000.00	5,000.00	150.0%
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	385,000.00	544,000.00	41.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	6,000.00	500.0%
Professional/Consulting Services and Operating Expenditures		5800	86,500.00	1,500,000.00	1634.1%
Communications		5900	80.00	500.00	525.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>474,580.00</b>	<b>2,055,500.00</b>	<b>333.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>40,000.00</b>	<b>30,000.00</b>	<b>-25.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>514,780.00</b>	<b>2,086,000.00</b>	<b>305.2%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	528,650.00	522,000.00	-1.3%
5) TOTAL, REVENUES			528,650.00	522,000.00	-1.3%
<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		514,780.00	2,086,000.00	305.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			514,780.00	2,086,000.00	305.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,870.00	(1,564,000.00)	-11376.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,870.00	(1,564,000.00)	-11376.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,004,797.39	3,018,667.39	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,004,797.39	3,018,667.39	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,004,797.39	3,018,667.39	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,018,667.39	1,454,667.39	-51.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	53.00	0.00	-100.0%
5) TOTAL, REVENUES			53.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,529.69	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,529.69	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,476.69)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,476.69)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,476.69	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,476.69	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,476.69	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	53.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			53.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			53.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,529.69	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>			2,529.69	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,529.69	0.00	-100.0%

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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53.00	0.00	-100.0%
5) TOTAL, REVENUES			53.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,529.69	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,529.69	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,476.69)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,476.69)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,476.69	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,476.69	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,476.69	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			0.00	0.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,139,215.00	7,500,000.00	-32.7%
4) Other Local Revenue		8600-8799	85,250.00	110,000.00	29.0%
5) TOTAL, REVENUES			11,224,465.00	7,610,000.00	-32.2%
<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	172,430.00	700,000.00	306.0%
6) Capital Outlay		6000-6999	261,372.00	1,734,000.00	563.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,418,837.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,852,639.00	2,434,000.00	-75.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,371,826.00	5,176,000.00	277.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,371,826.00	5,176,000.00	277.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	18,993,964.91	20,365,790.91	7.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,993,964.91	20,365,790.91	7.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,993,964.91	20,365,790.91	7.2%
2) Ending Balance, June 30 (E + F1e)			20,365,790.91	25,541,790.91	25.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			20,365,790.91	25,541,790.91	25.4%
		9740	20,365,790.91	25,541,790.91	25.4%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	11,139,215.00	7,500,000.00	-32.7%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			11,139,215.00	7,500,000.00	-32.7%
<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	85,250.00	110,000.00	29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
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>			85,250.00	110,000.00	29.0%
<b>TOTAL, REVENUES</b>			11,224,465.00	7,610,000.00	-32.2%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	172,430.00	700,000.00	306.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>172,430.00</b>	<b>700,000.00</b>	<b>306.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	32,455.00	100,000.00	208.1%
Land Improvements		6170	0.00	1,200,000.00	New
Buildings and Improvements of Buildings		6200	228,917.00	434,000.00	89.6%
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>261,372.00</b>	<b>1,734,000.00</b>	<b>563.4%</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	349,713.00	0.00	-100.0%
Other Debt Service - Principal		7439	9,069,124.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>9,418,837.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,852,639.00</b>	<b>2,434,000.00</b>	<b>-75.3%</b>

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

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	11,139,215.00	7,500,000.00	-32.7%
4) Other Local Revenue		8600-8799	85,250.00	110,000.00	29.0%
5) TOTAL, REVENUES			11,224,465.00	7,610,000.00	-32.2%
<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		433,802.00	2,434,000.00	461.1%
9) Other Outgo	9000-9999	Except 7600-7699	9,418,837.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			9,852,639.00	2,434,000.00	-75.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,371,826.00	5,176,000.00	277.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,371,826.00	5,176,000.00	277.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,993,964.91	20,365,790.91	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,993,964.91	20,365,790.91	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,993,964.91	20,365,790.91	7.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			20,365,790.91	25,541,790.91	25.4%
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			20,365,790.91	25,541,790.91	25.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
7710	State School Facilities Projects	20,365,790.91	25,541,790.91
Total, Restricted Balance		20,365,790.91	25,541,790.91

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	(48,810.00)	15.00	-100.0%
5) TOTAL, REVENUES			(48,810.00)	15.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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>			(48,810.00)	15.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(48,810.00)	15.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	50,354.40	1,544.40	-96.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			50,354.40	1,544.40	-96.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			50,354.40	1,544.40	-96.9%
2) Ending Balance, June 30 (E + F1e)					
			1,544.40	1,559.40	1.0%
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	1,544.40	1,559.40	1.0%
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>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	190.00	15.00	-92.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(49,000.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(48,810.00)	15.00	-100.0%
<b>TOTAL, REVENUES</b>			(48,810.00)	15.00	-100.0%

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



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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>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>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(48,810.00)	15.00	-100.0%
5) TOTAL, REVENUES			(48,810.00)	15.00	-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		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>			(48,810.00)	15.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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>			(48,810.00)	15.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,354.40	1,544.40	-96.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,354.40	1,544.40	-96.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,354.40	1,544.40	-96.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,544.40	1,559.40	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	28,039,902.73	28,039,902.73	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,039,902.73	28,039,902.73	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,039,902.73	28,039,902.73	0.0%
2) Ending Balance, June 30 (E + F1e)			28,039,902.73	28,039,902.73	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			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	28,039,902.73	28,039,902.73	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	28,039,902.73	28,039,902.73	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,039,902.73	28,039,902.73	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,039,902.73	28,039,902.73	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			28,039,902.73	28,039,902.73	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,039,902.73	28,039,902.73	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,581,673.00	3,643,259.00	1.7%
3) Other State Revenue		8300-8599	396,036.00	377,120.00	-4.8%
4) Other Local Revenue		8600-8799	2,191,101.00	2,137,752.00	-2.4%
5) TOTAL, REVENUES			6,168,810.00	6,158,131.00	-0.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,267,782.00	2,389,627.00	5.4%
3) Employee Benefits		3000-3999	1,454,495.00	1,548,218.00	6.4%
4) Books and Supplies		4000-4999	1,948,600.00	1,911,505.00	-1.9%
5) Services and Other Operating Expenses		5000-5999	62,681.00	55,000.00	-12.3%
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	255,717.00	263,334.00	3.0%
9) TOTAL, EXPENSES			5,989,275.00	6,167,684.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			179,535.00	(9,553.00)	-105.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			179,535.00	(9,553.00)	-105.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited					
		9791	403,568.44	583,103.44	44.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			403,568.44	583,103.44	44.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)					
			403,568.44	583,103.44	44.5%
2) Ending Net Assets/Position, June 30 (E + F1e)					
			583,103.44	573,550.44	-1.6%
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	583,103.44	573,550.44	-1.6%
c) Unrestricted Net Assets/Position					
		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					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,581,673.00	3,643,259.00	1.7%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,581,673.00</b>	<b>3,643,259.00</b>	<b>1.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	396,036.00	377,120.00	-4.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>396,036.00</b>	<b>377,120.00</b>	<b>-4.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,178,394.00	2,117,752.00	-2.8%
Interest		8660	8.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,699.00	20,000.00	57.5%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,191,101.00</b>	<b>2,137,752.00</b>	<b>-2.4%</b>
<b>TOTAL, REVENUES</b>			<b>6,168,810.00</b>	<b>6,158,131.00</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,800,974.00	1,921,441.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	119,135.00	119,133.00	0.0%
Clerical, Technical and Office Salaries		2400	162,676.00	159,053.00	-2.2%
Other Classified Salaries		2900	184,997.00	190,000.00	2.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,267,782.00</b>	<b>2,389,627.00</b>	<b>5.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	207,005.00	240,310.00	16.1%
OASDI/Medicare/Alternative		3301-3302	160,454.00	163,416.00	1.8%
Health and Welfare Benefits		3401-3402	904,125.00	949,500.00	5.0%
Unemployment Insurance		3501-3502	35,627.00	24,202.00	-32.1%
Workers' Compensation		3601-3602	50,585.00	55,664.00	10.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	54,516.00	71,207.00	30.6%
PERS Reduction		3801-3802	42,183.00	43,919.00	4.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,454,495.00</b>	<b>1,548,218.00</b>	<b>6.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,728.00	30,000.00	-75.2%
Noncapitalized Equipment		4400	58,957.00	10,000.00	-83.0%
Food		4700	1,768,915.00	1,871,505.00	5.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,948,600.00</b>	<b>1,911,505.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,690.00	5,000.00	6.6%
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	15,000.00	15,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,000.00)	(40,000.00)	25.0%
Professional/Consulting Services and Operating Expenditures		5800	74,991.00	75,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>62,681.00</b>	<b>55,000.00</b>	<b>-12.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	255,717.00	263,334.00	3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>255,717.00</b>	<b>263,334.00</b>	<b>3.0%</b>
<b>TOTAL, EXPENSES</b>			<b>5,989,275.00</b>	<b>6,167,684.00</b>	<b>3.0%</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		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,581,673.00	3,643,259.00	1.7%
3) Other State Revenue		8300-8599	396,036.00	377,120.00	-4.8%
4) Other Local Revenue		8600-8799	2,191,101.00	2,137,752.00	-2.4%
5) TOTAL, REVENUES			6,168,810.00	6,158,131.00	-0.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,733,558.00	5,904,350.00	3.0%
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		255,717.00	263,334.00	3.0%
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			5,989,275.00	6,167,684.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			179,535.00	(9,553.00)	-105.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			179,535.00	(9,553.00)	-105.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	403,568.44	583,103.44	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,568.44	583,103.44	44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			403,568.44	583,103.44	44.5%
2) Ending Net Assets/Position, June 30 (E + F1e)			583,103.44	673,550.44	-1.6%
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	583,103.44	573,550.44	-1.6%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, Schc	583,103.44	573,550.44
<b>Total, Restricted Balance</b>		<b>583,103.44</b>	<b>573,550.44</b>

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	3,447,924.00	3,424,700.00	-0.7%
5) TOTAL, REVENUES			3,447,924.00	3,424,700.00	-0.7%
<b>B. EXPENSES</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	68,000.00	5,000.00	-92.6%
5) Services and Other Operating Expenses		5000-5999	3,606,744.00	3,749,744.00	4.0%
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			3,674,744.00	3,754,744.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(226,820.00)	(330,044.00)	45.5%
<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	0.00	2,000,000.00	New
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	(2,000,000.00)	New

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>			(226,820.00)	(2,330,044.00)	927.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	3,862,355.32	3,635,535.32	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,862,355.32	3,635,535.32	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			3,862,355.32	3,635,535.32	-5.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			3,635,535.32	1,305,491.32	-64.1%
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	3,635,535.32	1,305,491.32	-64.1%

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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					
In-District Premiums/ Contributions		8674	3,438,760.00	3,415,700.00	-0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,164.00	9,000.00	-1.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,447,924.00</b>	<b>3,424,700.00</b>	<b>-0.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,447,924.00</b>	<b>3,424,700.00</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/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	23,000.00	5,000.00	-78.3%
Noncapitalized Equipment		4400	45,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			68,000.00	5,000.00	-92.6%



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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	55,000.00	250,000.00	354.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,000.00	65,000.00	-43.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,436,744.00	3,434,744.00	-0.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,606,744.00</b>	<b>3,749,744.00</b>	<b>4.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,674,744.00</b>	<b>3,754,744.00</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	2,000,000.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	2,000,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	(2,000,000.00)	New

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	3,447,924.00	3,424,700.00	-0.7%
5) TOTAL, REVENUES			3,447,924.00	3,424,700.00	-0.7%
<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		3,674,744.00	3,754,744.00	2.2%
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			3,674,744.00	3,754,744.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(226,820.00)	(330,044.00)	45.5%
<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	0.00	2,000,000.00	New
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	(2,000,000.00)	New

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>			(226,820.00)	(2,330,044.00)	927.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	3,862,355.32	3,635,535.32	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,862,355.32	3,635,535.32	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			3,862,355.32	3,635,535.32	-5.9%
2) Ending Net Assets/Position, June 30 (E + F1e)					
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	3,635,535.32	1,305,491.32	-64.1%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	525,000.00	2,500,000.00	376.2%
5) TOTAL, REVENUES			525,000.00	2,500,000.00	376.2%
<b>B. EXPENSES</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 Expenses		5000-5999	29,000.00	30,000.00	3.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			29,000.00	30,000.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			496,000.00	2,470,000.00	398.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			496,000.00	2,470,000.00	398.0%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	21,344,265.64	21,840,265.64	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,344,265.64	21,840,265.64	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			21,344,265.64	21,840,265.64	2.3%
2) Ending Net Assets/Position, June 30 (E + F1e)			21,840,265.64	24,310,265.64	11.3%
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	21,840,265.64	24,310,265.64	11.3%

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	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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (G10 - H7)			0.00		



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	525,000.00	2,500,000.00	376.2%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>525,000.00</b>	<b>2,500,000.00</b>	<b>376.2%</b>
<b>TOTAL, REVENUES</b>			<b>525,000.00</b>	<b>2,500,000.00</b>	<b>376.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,000.00	30,000.00	3.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>29,000.00</b>	<b>30,000.00</b>	<b>3.4%</b>
<b>TOTAL, EXPENSES</b>			<b>29,000.00</b>	<b>30,000.00</b>	<b>3.4%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	525,000.00	2,500,000.00	376.2%
5) TOTAL, REVENUES			525,000.00	2,500,000.00	376.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		29,000.00	30,000.00	3.4%
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			29,000.00	30,000.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			496,000.00	2,470,000.00	398.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			496,000.00	2,470,000.00	398.0%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	21,344,265.64	21,840,265.64	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,344,265.64	21,840,265.64	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			21,344,265.64	21,840,265.64	2.3%
2) Ending Net Assets/Position, June 30 (E + F1e)			21,840,265.64	24,310,265.64	11.3%
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	21,840,265.64	24,310,265.64	11.3%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</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 Expenses		5000-5999	5,925.00	6,000.00	1.3%
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			5,925.00	6,000.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,925.00)	(6,000.00)	1.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(5,925.00)	(6,000.00)	1.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	75,106.68	69,181.68	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,106.68	69,181.68	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			75,106.68	69,181.68	-7.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			69,181.68	63,181.68	-8.7%
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	69,181.68	63,181.68	-8.7%

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



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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,925.00	6,000.00	1.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>5,925.00</b>	<b>6,000.00</b>	<b>1.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	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, EXPENSES</b>			<b>5,925.00</b>	<b>6,000.00</b>	<b>1.3%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. 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		5,925.00	6,000.00	1.3%
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, EXPENSES			5,925.00	6,000.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,925.00)	(6,000.00)	1.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(5,925.00)	(6,000.00)	1.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	75,106.68	69,181.68	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,106.68	69,181.68	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			75,106.68	69,181.68	-7.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			69,181.68	63,181.68	-8.7%
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	69,181.68	63,181.68	-8.7%

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



Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education			22,031.47	21,502.85	21,369.82	21,737.26
a. Grades Nine through Twelve	21,225.48	21,092.54				
b. Continuation Education	605.40	600.53				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	15.30	17.94				
e. Community Day School						
5. Special Education						
a. Special Day Class	900.96	892.14	964.16	862.94	854.51	900.96
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	52.21	55.02	54.83	52.21	55.02	52.21
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	22,799.35	22,658.17	23,050.46	22,418.00	22,279.35	22,690.43
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	270.69	270.69	270.69	270.69	270.69	270.69
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	29.84	29.84	29.84	29.84	29.84	29.84
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	300.53	300.53	300.53	300.53	300.53	300.53
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	23,099.88	22,958.70	23,350.99	22,718.53	22,579.88	22,990.96
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,099.88	22,958.70	23,350.99	22,718.53	22,579.88	22,990.96
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	98,298,998.00	301	0.00	303	98,298,998.00	305	1,699,514.00		307	96,599,484.00	309
2000 - Classified Salaries	23,445,502.00	311	17,225.00	313	23,428,277.00	315	2,283,509.00		317	21,144,768.00	319
3000 - Employee Benefits (Excluding 3800)	51,629,188.00	321	855,483.00	323	50,773,705.00	325	2,026,233.00		327	48,747,472.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,320,542.00	331	0.00	333	3,320,542.00	335	1,160,391.00		337	2,160,151.00	339
5000 - Services... & 7300 - Indirect Costs	16,182,861.00	341	0.00	343	16,182,861.00	345	5,929,066.00		347	10,253,795.00	349
<b>TOTAL</b>					<b>192,004,383.00</b>	<b>365</b>			<b>TOTAL</b>	<b>178,905,670.00</b>	<b>369</b>

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	393
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			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			49,431.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			116,790,260.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			65.28%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	65.28%
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)	178,905,670.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	96,706,461.00	301	0.00	303	96,706,461.00	305	1,440,710.00		307	95,265,751.00	309
2000 - Classified Salaries	23,917,776.00	311	0.00	313	23,917,776.00	315	2,493,000.00		317	21,424,776.00	319
3000 - Employee Benefits (Excluding 3800)	52,975,786.00	321	433,116.00	323	52,542,670.00	325	1,934,412.00		327	50,608,258.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,808,868.00	331	0.00	333	3,808,868.00	335	1,187,000.00		337	2,621,868.00	339
5000 - Services. . . & 7300 - Indirect Costs	16,814,086.00	341	0.00	343	16,814,086.00	345	6,401,403.00		347	10,412,683.00	349
<b>TOTAL</b>					<b>193,789,861.00</b>	<b>366</b>			<b>TOTAL</b>	<b>180,333,336.00</b>	<b>369</b>

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	393
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.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
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.			64.16%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	64.16%
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).	180,333,336.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	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) 5,738,772.00
- 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) 166,990,997.00

**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) 3.44%

**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. 0.00

**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)	7,951,847.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,779,384.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
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)	521,710.06
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)	0.00
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)	11,252,941.06
9. Carry-Forward Adjustment (Part IV, Line F)	1,177,682.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,430,623.86

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	117,711,763.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,699,476.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	18,134,834.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,097,287.00
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)	754,752.00
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)	0.00
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)	0.00
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)	14,644,279.94
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)	0.00
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)	5,496,445.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,623,484.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,733,558.00
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)	189,895,878.94

**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)

5.93%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2013-14 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

6.55%

**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>11,252,941.06</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,605,902.06)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</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 (4.46%) times Part III, Line B18); zero if negative	<u>1,177,682.80</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.46%) times Part III, Line B18) or (the highest rate used to recover costs from any program (21.3%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,177,682.80</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</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>1,177,682.80</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		150,840.20	150,840.20
2. State Lottery Revenue	8560	3,373,875.00		717,710.00	4,091,585.00
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)		3,373,875.00	0.00	868,550.20	4,242,425.20
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,573,636.00			1,573,636.00
2. Classified Salaries	2000-2999	350,000.00			350,000.00
3. Employee Benefits	3000-3999	821,259.00			821,259.00
4. Books and Supplies	4000-4999	328,980.00		353,190.00	682,170.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	300,000.00			300,000.00
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			24,900.00	24,900.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,373,875.00	0.00	378,090.00	3,751,965.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	490,460.20	490,460.20

**D. COMMENTS:**

According to CSAM 2008, we should use object code 5800 for Internet based instructional publications and materials.

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

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



Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	132,931,102.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		7,766.31	2.51%	7,960.88	2.70%	8,175.52
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%		0.00%	
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		22,990.96	-1.66%	22,608.99	0.97%	22,827.36
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		178,554,922.56	0.80%	179,987,456.31	3.69%	186,625,538.23
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		178,554,922.56	0.80%	179,987,456.31	3.69%	186,625,538.23
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)		138,787,170.21	0.80%	139,900,650.04	3.69%	145,060,298.36
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(5,753,902.00)	2.51%	(5,898,058.00)	2.70%	(6,057,078.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(102,166.00)	-0.07%	(102,099.00)	0.10%	(102,206.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		132,931,102.21	0.73%	133,900,493.04	3.73%	138,901,014.36
2. Federal Revenues	8100-8299	174,451.00	0.00%	174,451.00	0.00%	174,451.00
3. Other State Revenues	8300-8599	22,099,654.00	2.10%	22,563,957.00	2.84%	23,204,847.00
4. Other Local Revenues	8600-8799	4,025,629.00	0.00%	4,025,629.00	0.00%	4,025,629.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,000,000.00	-75.00%	1,000,000.00	297.86%	3,978,575.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,322,956.00)	2.60%	(28,034,174.00)	1.92%	(28,572,024.00)
6. Total (Sum lines A11 thru A5)		135,907,880.21	-1.68%	133,630,356.04	6.05%	141,712,492.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				76,282,061.00		78,921,042.00
b. Step & Column Adjustment				1,168,981.00		1,183,816.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,470,000.00		360,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,282,061.00	3.46%	78,921,042.00	1.96%	80,464,858.00
2. Classified Salaries						
a. Base Salaries				13,449,733.00		13,718,728.00
b. Step & Column Adjustment				268,995.00		274,375.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,449,733.00	2.00%	13,718,728.00	2.00%	13,993,103.00
3. Employee Benefits	3000-3999	38,657,901.00	5.08%	40,620,964.00	5.40%	42,814,169.00
4. Books and Supplies	4000-4999	1,474,522.00	0.00%	1,474,522.00	0.00%	1,474,522.00
5. Services and Other Operating Expenditures	5000-5999	8,600,456.00	-0.45%	8,561,346.00	5.51%	9,032,780.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Cnsts)	7100-7299, 7400-7499	4,097,864.00	0.95%	4,136,788.00	2.12%	4,224,319.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,581,568.00)	3.64%	(2,675,447.00)	0.00%	(2,675,447.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	100,000.00	-100.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		139,980,969.00	3.48%	144,857,943.00	3.09%	149,328,304.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,073,088.79)		(11,227,586.96)		(7,615,811.64)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,673,359.23		20,600,270.44		9,372,683.48
2. Ending Fund Balance (Sum lines C and D1)		20,600,270.44		9,372,683.48		1,756,871.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	209,480.00		209,480.00		209,480.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	20,390,790.23		9,163,203.48		1,547,391.84
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,600,270.23		9,372,683.48		1,756,871.84

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	20,390,790.23		9,163,203.48		1,547,391.84
(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	12,181,695.37		12,303,513.00		9,447,973.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		32,572,485.60		21,466,716.48		10,995,364.84
<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.						
2013-14 Reduce 3.0 FTE due to declining enrollment (\$180,000) and Transfer certificated Salaries back to General Fund from Categorical Programs \$1,650,000. 2014-15 Increase 6.0 FTE due to enrollment increase projection \$360,000.						

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	5,753,902.00	2.51%	5,898,058.00	2.70%	6,057,078.00
2. Federal Revenues	8100-8299	11,767,367.00	-4.91%	11,189,899.00	0.15%	11,206,567.00
3. Other State Revenues	8300-8599	6,847,717.00	-0.58%	6,808,243.00	2.21%	6,958,466.00
4. Other Local Revenues	8600-8799	7,291,610.00	-33.97%	4,814,594.00	0.29%	4,828,423.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	27,322,956.00	2.60%	28,034,174.00	1.92%	28,572,024.00
6. Total (Sum lines A1 thru A5)		58,983,552.00	-3.80%	56,744,968.00	1.55%	57,622,558.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,424,400.00		18,735,666.00
b. Step & Column Adjustment				301,266.00		281,035.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,990,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,424,400.00	-8.27%	18,735,666.00	1.50%	19,016,701.00
2. Classified Salaries						
a. Base Salaries				10,468,043.00		10,677,404.00
b. Step & Column Adjustment				209,361.00		213,548.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,468,043.00	2.00%	10,677,404.00	2.00%	10,890,952.00
3. Employee Benefits	3000-3999	14,460,926.00	-0.89%	14,331,577.00	4.86%	15,028,538.00
4. Books and Supplies	4000-4999	2,334,346.00	0.00%	2,334,413.00	0.00%	2,334,413.00
5. Services and Other Operating Expenditures	5000-5999	8,755,996.00	-1.37%	8,635,995.00	0.00%	8,635,995.00
6. Capital Outlay	6000-6999	68,693.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	340,000.00	0.00%	340,000.00	0.00%	340,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,039,202.00	2.46%	2,089,418.00	0.06%	2,090,645.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		58,891,606.00	-2.97%	57,144,473.00	2.09%	58,337,244.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		91,946.00		(399,505.00)		(714,686.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,366,323.84		1,458,269.84		1,058,764.84
2. Ending Fund Balance (Sum lines C and D1)		1,458,269.84		1,058,764.84		344,078.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,458,269.84		1,058,764.84		344,078.84
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,458,269.84		1,058,764.84		344,078.84

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.						
2013-14 Transfer Certificated Salaries back to General Fund from Categorical Programs (\$1,650,000) and reduce Certificated Salaries (\$340,000) due to expiration of Federal Grants.						

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	138,685,004.00	0.80%	139,798,551.04	3.69%	144,958,092.36
2. Federal Revenues	8100-8299	11,941,818.00	-4.84%	11,364,350.00	0.15%	11,381,018.00
3. Other State Revenues	8300-8599	28,947,371.00	1.47%	29,372,200.00	2.69%	30,163,313.00
4. Other Local Revenues	8600-8799	11,317,239.00	-21.89%	8,840,223.00	0.16%	8,854,052.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,000,000.00	-75.00%	1,000,000.00	297.86%	3,978,575.00
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)		194,891,432.21	-2.32%	190,375,324.04	4.71%	199,335,050.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				96,706,461.00		97,656,708.00
b. Step & Column Adjustment				1,470,247.00		1,464,851.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(520,000.00)		360,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	96,706,461.00	0.98%	97,656,708.00	1.87%	99,481,559.00
2. Classified Salaries						
a. Base Salaries				23,917,776.00		24,396,132.00
b. Step & Column Adjustment				478,356.00		487,923.00
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	23,917,776.00	2.00%	24,396,132.00	2.00%	24,884,055.00
3. Employee Benefits	3000-3999	53,118,827.00	3.45%	54,952,541.00	5.26%	57,842,707.00
4. Books and Supplies	4000-4999	3,808,868.00	0.00%	3,808,935.00	0.00%	3,808,935.00
5. Services and Other Operating Expenditures	5000-5999	17,356,452.00	-0.92%	17,197,341.00	2.74%	17,668,775.00
6. Capital Outlay	6000-6999	68,693.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,437,864.00	0.88%	4,476,788.00	1.96%	4,564,319.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(542,366.00)	8.05%	(586,029.00)	-0.21%	(584,802.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	100,000.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		198,872,575.00	1.57%	202,002,416.00	2.80%	207,665,548.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,981,142.79)		(11,627,091.96)		(8,330,497.64)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,039,683.07		22,058,540.28		10,431,448.32
2. Ending Fund Balance (Sum lines C and D1)		22,058,540.28		10,431,448.32		2,100,950.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	209,480.00		209,480.00		209,480.00
b. Restricted	9740	1,458,269.84		1,058,764.84		344,078.84
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	20,390,790.23		9,163,203.48		1,547,391.84
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,058,540.07		10,431,448.32		2,100,950.68

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	20,390,790.23		9,163,203.48		1,547,391.84
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,181,695.37		12,303,513.00		9,447,973.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		32,572,485.60		21,466,716.48		10,995,364.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.38%		10.63%		5.29%
<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, subjects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		22,418.00		22,344.00		22,527.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		198,872,575.00		202,002,416.00		207,665,548.00
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)		198,872,575.00		202,002,416.00		207,665,548.00
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)		5,966,177.25		6,060,072.48		6,229,966.44
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)		5,966,177.25		6,060,072.48		6,229,966.44
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	199,910,143.00
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	13,353,270.00
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	39,536.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,396,800.00
4. Other Transfers Out	All	9200	7200-7299	155,000.00
5. Interfund Transfers Out	All	9300	7600-7629	2,670,000.00
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	0.00
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	168,289.00
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)				6,429,625.00
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	0.00
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)				180,127,248.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				180,127,248.00

<b>Section II - Expenditures Per ADA</b>		<b>2011-12 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		22,658.17
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)		22,658.17
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		22,658.17
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,949.77
<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.)	169,012,742.46	7,342.75
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)	169,012,742.46	7,342.75
B. Required effort (Line A.2 times 90%)	152,111,468.21	6,608.48
C. Current year expenditures (Line I.G and Line II.F)	180,127,248.00	7,949.77
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	1,216,840.00
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	0.00
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)				0.00
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)				1,216,840.00

<b>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>		
<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)	180,127,248.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,949.77
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%

<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
<b>Total charter school adjustments</b>	0.00	0.00
<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	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	7,336.34	7,500.34
2. Inflation Increase	0041	164.00	243.00
3. All Other Adjustments	0042, 0525	22.25	22.97
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,522.59	7,766.31
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,522.59	7,766.31
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	23,350.99	22,990.96
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	175,659,923.86	178,554,922.56
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	175,659,923.86	178,554,922.56
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	139,470,466.35	138,787,170.21
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	2,049,277.00	1,496,447.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	260,488.00	231,599.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,788,789.00	1,264,848.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	141,259,255.35	140,052,018.21

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	81,666,152.00	81,666,152.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	2,578,900.00	2,578,900.00
28. Less: Charter Schools In-lieu Taxes	0595	7,732,656.00	8,844,391.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	76,512,396.00	75,400,661.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	64,746,859.35	64,651,357.21
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,697,375.00	1,598,613.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,697,375.00)	(1,598,613.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	63,049,484.35	63,052,744.21
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	63,049,484.35	

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

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	25,009.00	0.00	0.00	(472,093.00)				
Other Sources/Uses Detail					5,211,250.00	2,670,000.00		
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	5,991.00	0.00	216,376.00	0.00				
Other Sources/Uses Detail					0.00	2,250,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,670,000.00	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					0.00	2,961,250.00		
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	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(32,000.00)	255,717.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>32,000.00</b>	<b>(32,000.00)</b>	<b>472,093.00</b>	<b>(472,093.00)</b>	<b>7,881,250.00</b>	<b>7,881,250.00</b>	<b>0.00</b>	<b>0.00</b>

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 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	26,500.00	0.00	0.00	(542,366.00)				
Other Sources/Uses Detail					4,000,000.00	0.00		
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	7,500.00	0.00	279,032.00	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,000,000.00		
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	6,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(40,000.00)	263,334.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>40,000.00</b>	<b>(40,000.00)</b>	<b>542,366.00</b>	<b>(542,366.00)</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>		

# **SECTION 8**

## **District Certification and Criteria and Standards Review**

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	23,799.13	23,931.58	N/A	Met
Second Prior Year (2010-11)	23,864.39	23,850.79	0.1%	Met
First Prior Year (2011-12)	23,352.22	23,350.99	0.0%	Met
Budget Year (2012-13) (Criterion 4A1, Step 2e)	22,990.96			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2009-10)		25,017	25,760	N/A	Met
Second Prior Year (2010-11)		25,067	24,385	2.7%	Not Met
First Prior Year (2011-12)		23,759	24,077	N/A	Met
Budget Year (2012-13)		23,672			

**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)	23,632	25,760	91.7%
Second Prior Year (2010-11)	23,159	24,385	95.0%
First Prior Year (2011-12)	22,799	24,077	94.7%
	Historical Average Ratio:		93.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.3%</b>

**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)	22,418	23,672	94.7%	Not Met
1st Subsequent Year (2013-14)	22,344	23,927	93.4%	Met
2nd Subsequent Year (2014-15)	22,527	24,120	93.4%	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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The District is expanding the ADA Recovery Program district-wide, in order to increase ADA.

**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)	7,522.59	7,766.31	7,960.88	8,175.52
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)	5,972.79	6,036.60	6,187.83	6,354.67
d. Prior Year Funded BRL per ADA		5,972.79	6,036.60	6,187.83
e. Difference (Step 1c minus Step 1d)		63.81	151.23	166.84
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.07%	2.51%	2.70%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	23,350.99	22,990.96	22,608.99	22,827.36
b. Prior Year Revenue Limit (Funded) ADA		23,350.99	22,990.96	22,608.99
c. Difference (Step 2a minus Step 2b)		(360.03)	(381.97)	218.37
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.54%	-1.66%	0.97%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		-0.47%	0.85%	3.67%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>-1.47% to .53%</b>	<b>-1.15% to 1.85%</b>	<b>2.67% to 4.67%</b>

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	84,245,052.00	84,245,052.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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)	147,294,536.00	147,297,796.00	148,411,344.00	153,570,884.00
District's Projected Change in Revenue Limit:		0.00%	0.76%	3.48%
Revenue Limit Standard:		-1.47% to .53%	-1.15% to 1.85%	2.67% to 4.67%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	125,268,002.83	135,644,556.73	92.4%
Second Prior Year (2010-11)	120,749,485.25	130,233,765.34	92.7%
First Prior Year (2011-12)	129,300,241.00	140,006,941.00	92.4%
	Historical Average Ratio:		92.5%

  

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.5% to 95.5%	89.5% to 95.5%	89.5% to 95.5%

**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)	128,389,695.00	139,980,969.00	91.7%	Met
1st Subsequent Year (2013-14)	133,260,734.00	144,757,943.00	92.1%	Met
2nd Subsequent Year (2014-15)	137,272,130.00	149,328,304.00	91.9%	Met

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

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

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

Explanation:  
(required if NOT met)



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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.47%	0.85%	3.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.47% to 9.53%	-9.15% to 10.85%	-6.33% to 13.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.47% to 4.53%	-4.15% to 5.85%	-1.33% to 8.67%

**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)	13,509,722.00		
Budget Year (2012-13)	11,941,818.00	-11.61%	Yes
1st Subsequent Year (2013-14)	11,364,350.00	-4.84%	Yes
2nd Subsequent Year (2014-15)	11,381,018.00	0.15%	No

Explanation:  
(required if Yes)

2012-13 Depleted Ed Jobs and ARRA EETT and other Federal Grants in 2011/12. 2013-14 Depleted Federal Smaller Learning Community Grant in 2012/13.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2011-12)	29,863,612.00		
Budget Year (2012-13)	28,947,371.00	-3.07%	No
1st Subsequent Year (2013-14)	29,372,200.00	1.47%	No
2nd Subsequent Year (2014-15)	30,163,313.00	2.69%	No

Explanation:  
(required if Yes)

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2011-12)	11,565,942.00		
Budget Year (2012-13)	11,317,239.00	-2.15%	No
1st Subsequent Year (2013-14)	8,840,223.00	-21.89%	Yes
2nd Subsequent Year (2014-15)	8,854,052.00	0.16%	No

Explanation:  
(required if Yes)

2013-14 Depleted one time deferred revenues in 2012/13 and reduction in income from SELPA.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

First Prior Year (2011-12)	3,320,542.00		
Budget Year (2012-13)	3,808,868.00	14.71%	Yes
1st Subsequent Year (2013-14)	3,808,935.00	0.00%	No
2nd Subsequent Year (2014-15)	3,808,935.00	0.00%	No

Explanation:  
(required if Yes)

Projection for Instructional Text and Reference Book replacement.

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

First Prior Year (2011-12)	16,654,954.00		
Budget Year (2012-13)	17,356,452.00	4.21%	No
1st Subsequent Year (2013-14)	17,197,341.00	-0.92%	No
2nd Subsequent Year (2014-15)	17,668,775.00	2.74%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2011-12)	54,939,276.00		
Budget Year (2012-13)	52,206,428.00	-4.97%	Met
1st Subsequent Year (2013-14)	49,576,773.00	-5.04%	Met
2nd Subsequent Year (2014-15)	50,398,383.00	1.66%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2011-12)	19,975,496.00		
Budget Year (2012-13)	21,165,320.00	5.98%	Met
1st Subsequent Year (2013-14)	21,006,276.00	-0.75%	Met
2nd Subsequent Year (2014-15)	21,477,710.00	2.24%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	198,872,575.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	198,872,575.00	1,988,725.75	4,300,000.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	0.00	0.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	16,494,991.41	34,207,839.11	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			12,096,695.37
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			24,463,879.23
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	16,494,991.41	34,207,839.11	36,560,574.60
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	211,578,399.65	194,686,431.81	199,910,143.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	211,578,399.65	194,686,431.81	199,910,143.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	7.8%	17.6%	18.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.6%</b>	<b>5.9%</b>	<b>6.1%</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)	(116,457.50)	138,344,556.73	0.1%	Met
Second Prior Year (2010-11)	17,339,910.87	130,233,765.34	N/A	Met
First Prior Year (2011-12)	(372,265.00)	142,676,941.00	0.3%	Met
Budget Year (2012-13) (Information only)	(4,073,089.00)	139,980,969.00		

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	2,353,462.46	7,516,204.06	N/A	Met
Second Prior Year (2010-11)	4,871,204.26	7,705,713.36	N/A	Met
First Prior Year (2011-12)	19,591,320.56	25,045,624.23	N/A	Met
Budget Year (2012-13) (Information only)	24,673,359.23			

<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):	22,418	22,344	22,527
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): \_\_\_\_\_

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	198,872,575.00	202,002,416.00	207,665,548.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	198,872,575.00	202,002,416.00	207,665,548.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,966,177.25	6,060,072.48	6,229,966.44
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)	5,966,177.25	6,060,072.48	6,229,966.44

**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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,390,790.23	9,163,203.48	1,547,391.84
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	12,181,695.37	12,303,513.00	9,447,973.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	32,572,485.60	21,466,716.48	10,995,364.84
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.38%	10.63%	5.29%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,966,177.25</b>	<b>6,060,072.48</b>	<b>6,229,966.44</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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



**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)	(23,959,785.00)			
Budget Year (2012-13)	(27,322,956.00)	3,363,171.00	14.0%	Not Met
1st Subsequent Year (2013-14)	(28,034,174.00)	711,218.00	2.6%	Met
2nd Subsequent Year (2014-15)	(28,572,024.00)	537,850.00	1.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2011-12)	5,211,250.00			
Budget Year (2012-13)	4,000,000.00	(1,211,250.00)	-23.2%	Not Met
1st Subsequent Year (2013-14)	1,000,000.00	(3,000,000.00)	-75.0%	Not Met
2nd Subsequent Year (2014-15)	3,978,575.00	2,978,575.00	297.9%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2011-12)	2,670,000.00			
Budget Year (2012-13)	0.00	(2,670,000.00)	-100.0%	Not Met
1st Subsequent Year (2013-14)	100,000.00	100,000.00	New	Not Met
2nd Subsequent Year (2014-15)	0.00	(100,000.00)	-100.0%	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

2012-13 Increase contribution to Special Ed Fund \$2.9 million and increase contribution to Special Ed Transportation \$400,000.

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

Explanation:  
(required if NOT met)

2012-13 Decrease transfer from OPEB to Unrestricted General Fund. 2013-14 Eliminate one-time transfer from F/67 Self Insurance Fund and F/11 Adult Ed Carryover to Unrestricted General Fund. 2014-15 Transfer from General Reserve to Unrestricted General Fund.

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

Explanation:  
(required if NOT met)

2012-13 Eliminate Transfer to General Reserve from Unrestricted General Fund. 2013-14 Budget Contribution to F/67 Self Insurance Property and Liability Fund. 2014-15 Eliminate transfer to F/67 Self Insurance Property and Liability Fund.

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

2. 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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	5	01/8011	01/3901	5,271,170
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Services Contract	3	01/8011	01/5650	610,795
Capital Lease (Solar Panel)	15	01/8011	01/7438 and 01/7439	14,868,000

Type of Commitment (continued)	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	0	1,054,234	1,054,234	1,054,234
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Services Contract	203,598	203,598	203,598	203,598
Capital Lease (Solar Panel)	1,490,783	1,819,761	1,823,189	1,867,814
<b>Total Annual Payments:</b>	<b>1,694,381</b>	<b>3,077,593</b>	<b>3,081,021</b>	<b>3,125,646</b>
<b>Has total annual payment increased over prior year (2011-12)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Project increase in payment according to Amortization schedule. Will be funded from Unrestricted General Fund.

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

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

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

No

2.

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

Explanation:  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Our retirees who retired prior to September of 1990 are eligible for lifetime medical benefits for themselves and their spouse. Our retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits for themselves only up to age 65, if they meet the requirements of minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% Medical Benefits from our lowest cost HMO plan for themselves only to age 65 with minimum age 55 and at least 20 years of service.

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

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

	Self-Insurance Fund	Governmental Fund
	0	24,377,428

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	64,026,735.00
b. OPEB unfunded actuarial accrued liability (UAAL)	34,012,988.00
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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	3,999,802.00	3,943,860.00	3,912,806.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,046,667.00	5,219,299.00	5,506,279.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	5,075,300.00	4,706,159.00	4,711,724.00
d. Number of retirees receiving OPEB benefits	499	445	447

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

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

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

Yes
-----

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

A small portion of our PPO and Dental Insurance are self insured. Valuation is done by the Fiscal Agent for the District.
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3. Self-Insurance Liabilities

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

1,647,239.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. Required contribution (funding) for self-insurance programs	11,828,554.00	11,828,554.00	11,828,554.00
b. Amount contributed (funded) for self-insurance programs	11,828,554.00	11,828,554.00	11,828,554.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,128.6	1,116.0	1,113.0	1,119.0

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

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

Yes

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

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

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

**Negotiations Settled**

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

Jun 07, 2012

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

Yes

If Yes, date of Superintendent and CBO certification:

May 25, 2012

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: Aug 31, 2012

End Date: Aug 31, 2013

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)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement	47,430		
% change in salary schedule from prior year	0.0%		

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

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
19,400,029	20,370,030	21,795,933
100.0%	100.0%	100.0%
2.2%	5.0%	7.0%

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
1,387,158	1,381,817	1,375,094
1.5%	1.5%	1.5%

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

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

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

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

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




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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	456.8	456.8	456.8	456.8

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

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

No

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

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

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

Negotiations have recently begun.

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

253,206

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
9,116,137	9,571,944	10,241,980
100.0%	100.0%	100.0%
2.2%	5.0%	7.0%

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
433,032	443,710	452,584
2.0%	2.0%	2.0%

**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.):

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	65.6	65.6	65.6	65.6

**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)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:  
(optional)

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

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July 1 Budget (Single Adoption)  
2012-13 Budget  
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL.

PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.



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July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

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### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
40	0000	8699	-49,000.00

Explanation:Refund Deposit to Developer Agency

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
40	0000	-48,810.00

Explanation:Refund Deposit to Developer Agency.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.