



# WASHINGTON UNIFIED SCHOOL DISTRICT

## ADOPTED BUDGET

FISCAL YEAR  
2012-2013

# **WASHINGTON UNIFIED SCHOOL DISTRICT**

## **BUDGET ASSUMPTIONS 2012-2013**

*The Washington Unified School District (WUSD) budget was developed using the base program model which the Board of Education approved at its meeting on May 13, 2010.*

### **INTRODUCTION**

As the Board of Education (BOE) considers a positive certification of the proposed budget for 2012-2013, it must also recognize that our multi-year projection identifies the need to continue to make expenditure reductions in order to address the structural imbalance the budget has, i.e. ongoing expenditures are greater than ongoing revenue. For fiscal year 2012-2013, deficit spending is anticipated to be slightly more than \$900,000 while dropping to approximately \$550,000 in 2013-2014. It should be noted that this assumes a funded COLA in 2013-2014 at a value of approximately \$881,000.

The overall development of the budget for fiscal year 2012-2013 was based upon the Governor's May Revise proposal and incorporated the Board of Education's approved expenditure reductions from February 2012. The Multi-Year Projection shows the District to be in a position of fiscal solvency and therefore warrants a positive certification. Although our budgeting practices have proven to be solid in nature as shown by the performance of the General Fund, Fund 01, the financial picture continues to remain precarious at best. Mid-Year cuts, or "trigger cuts," are once again a possibility if a tax initiative is not approved by the public in November 2012. If the potential cuts are implemented 100% it is estimated to have an impact on the WUSD's revenue stream of almost \$3,100,000; or \$441 per average daily attendance. Fiscal solvency can still be maintained short-term, i.e. fiscal year 2012-2013, but long term the trigger cuts would only compound the structural deficit and increase the amount of expenditure reductions needed to balance the budget.

The major assumptions for the fiscal year 2012-2013 Budget are:

### **UNRESTRICTED GENERAL FUND – FUND 01**

#### **REVENUE ASSUMPTIONS**

1. The 2012-2013 Financial Projection Dartboard from School Services of California projects COLA of 3.2% to be unfunded; the Governor's May Revise confirms this projection and increases the deficit factor from 19.754% to 22.272%. This reduces our per student funding by an additional (\$213) per average daily attendance.
2. Total Revenue Limit dollars are estimated to be \$36,197,882 or \$5,167.43 per average daily attendance (ADA). Attendance, as noted below, is estimated to be 94.29% of enrollment which is a decrease from last year. This is a result of the average daily attendance rate being budgeted flat while enrollment is project to slightly increase.

3. Initial ADA projections for the 2012 / 2013 budget will be the 2011 / 2012 P-2 ADA level which was 7005, representing an attendance to enrollment percentage of 94.29%.
4. Revenues for other programs will be calculated using the same rates as current year. COLA, although declared at 3.2% is unfunded:

PROGRAM	COLA
Instructional Materials	0%
Tier II and Tier III Programs	0%

5. Lottery revenues will be budgeted based on the 2011 / 2012 Annual ADA. Lottery revenues will be allocated to the school sites according to the school site funding model which is part of the base program. Total lottery dollars are estimated to be \$1,027,688 of which \$117.25 per ADA is unrestricted lottery funds and \$23.25 per ADA is restricted (Prop 20) lottery funds.

### **EXPENDITURE ASSUMPTIONS**

#### ***Staffing Assumptions***

1. District enrollment projections are: Grades K-3 – 2501; Grades 4-8 – 2747; Grades 9-12 – 2181 for a total enrollment of 7429.
2. RCHS is being staffed based on the formula approved in the base program. This formula, assuming an enrollment of 1,989 students, creates a base FTE of 72.75.
3. Yolo High is being staffed based on the formula approved in the base program. This formula, assuming an enrollment of 126 students, creates a base FTE of 6.80.
4. The K-8, K-5, and K-2 programs are being staffed at the following ratios:

#### ***Regular Education***

Grade Level	Teacher / Student Ratio
K – 3	20:1
4	31:1
5	31:1
6 – 8	33:1

***Note: the exception to the above is at Elkhorn Elementary which is a QEIA school which requires a teacher / student ratio of 25:1 in grades 4 thru 8. This ratio is funded by QEIA funds thru fiscal 2014-15. Once program participation ends, the classes will adjust to the above ratios which will require a certificated staffing reduction affecting a potential certificated layoff.***

### ***Special Education***

<b>SELPA DIS</b>	<b>Teacher / Student Ratio</b>
Speech K-12	1:55
Speech Pre-School	1:40
Resource Specialist	1:28
SDC – Severe	1:10 / 1:12
SDC – Non Severe	1:12 / 1:15
Occupational Therapy	1:50

5. Site Administrator staffing is at the level of the base program.
6. The Information Technology staff has been reduced by 1.0 FTE (technician).
7. Central Administrative Office is staffed at 34.5 FTE.

### **GENERAL UNRESTRICTED EXPENDITURE ASSUMPTIONS**

1. Salaries and Benefits are based on actual staffing costs reflective of staff identified in position control.
2. Salary cost increases are budgeted to reflect step and column movements equal to an increase of approximately 2%.
3. Substitute, extra pay and professional growth increments are budgeted based on an analysis of 2011-2012 year-to-date data.
4. Certificated salaries jump significantly due to the loss of the federal Ed Jobs Funds.
5. In addition to salary, estimated employee benefits will be budgeted as follows:

### ***Certificated Employees***

STRS	8.250%
Medicare	1.450%
UI	1.10%
Workers Comp	2.5688%
<b><i>Total Statutory Benefits</i></b>	<b><i>13.3688%</i></b>
Health & Welfare	\$10,464 annual

### *Classified Employees*

PERS	11.417%
PERS Reduction	1.603%
Social Security	6.200%
Medicare	1.450%
UI	1.10%
Workers Comp	2.5688%
<b><i>Total Statutory Benefits</i></b>	<b>24.3388%</b>
Health & Welfare	\$10,940 annual

6. The 2012-2013 indirect cost rate is 5.87% per CDE approval. For programs where guidelines allow, the full Indirect charge will be made. Where program guidelines for categorical programs require a cap on the indirect cost rate, the State approved rate will be adjusted accordingly.
7. Utilities will be budgeted at an increase of 5% over 2011-12 levels and adjusted for program changes. With the completion of the energy efficiency program and the photovoltaic array at the River City High School, this may be an area of additional cost savings and will be analyzed and adjusted appropriately at the time of the First Interim report.
8. Site Budgets have been developed with the BOE approved expenditure reduction and are as follows:

Elkhorn VillageElementary	\$	-	\$	39,214	\$	39,214
Westfield Village Elementary		-		28,143		28,143
Westmore Oaks Elementary		-		57,857		57,857
Southport Elementary		-		57,071		57,071
Bridgeway Island Elementary		-		67,214		67,214
Stonegate Elementary		-		63,429		63,429
Riverbank Elementary		-		59,643		60,071
(includes Evergreen Elementary)		-		429		
River City High		269,429		-		269,429
Yolo High		15,539		-		16,843
(includes Evergreen Middle)		661		643		
West Sac Independent Study		5,271		71		5,343
<b><i>Totals:</i></b>	<b>\$</b>	<b>290,900</b>	<b>\$</b>	<b>373,714</b>	<b>\$</b>	<b>664,614</b>

*Site discretionary fund reduced 5% for current fiscal year 2012/13. Funding is \$71.43 per K-8 enrollment, \$95.24 per RCHS enrollment, and \$128.57 for Yolo & IS enrollment*

*2012 / 2013 enrollment numbers based on estimated October 2012 CBEDS*

9. District insurances (excluding health and welfare insurances) are budgeted at \$350,000 which is reflective of the coverage changes and increases/decreases in costs.

## **ENDING FUND BALANCE**

*The General Fund Unrestricted Ending Fund Balance is budgeted as follows:*

### **Nonspendable**

<i>Revolving Cash</i>	\$ 25,000
<i>Stores</i>	\$ 35,000
<i>All Others</i>	\$ 1,666,019

### **Assigned**

<i>Deferred Maintenance</i>	\$ 1,250,000
<i>Jobs Fund Reversion</i>	\$ 200,000

### **Unassigned**

<i>Reserve for Economic Uncertainty</i>	\$ 3,655,030
<i>All Other Unassigned</i>	\$ 4,866,974

<i>Total Ending Fund Balance</i>	<u>\$11,698,023</u>
----------------------------------	---------------------

## **RESTRICTED GENERAL FUND – FUND 01**

### **REVENUE ASSUMPTIONS**

1. Special Education Revenues will be projected using the Yolo SELPA AB 602 funding model and are estimated to be \$2,070,254. This assumption applies the COLA in the below table.
2. Federal Special Education revenues are projected at \$1,220,063 and are based on the Yolo SELPA PL94-142 allocation model.

PROGRAM	COLA
Special Education – State Revenues	0%
Special Education – Federal Revenues	0%

3. Federal NCLB funding (Title I, Title II, Title III, etc.) is estimated to be \$2,659,501. *Note: this line-item is \$2.076M less than fiscal 2011-2012 due to the one time nature of ARRA funding.*
4. Economic Impact Aid funding is budgeted at \$1,402,988 which is flat funding.

### **GENERAL RESTRICTED EXPENDITURE ASSUMPTIONS**

1. Salaries and Benefits are based on actual staffing costs reflective of staff identified in position control.
2. Salary cost increases are budgeted to reflect step and column movements equal to an increase of approximately 2%.

3. Substitute, extra pay and professional growth increments are budgeted based on an analysis of 2011-2012 year-to-date data.
4. Certificated salaries drop significantly due to the loss of the federal Ed Jobs Funds. In addition, the categorically funded 1.0 FTE at Westfield has been reallocated as a cost to the unrestricted general fund.
5. Classified salaries are reduced to reflect the BOE approved expenditure reductions of para-educators and instructional aides and one (1) outreach specialist.
6. Budgeted student transportation has been reduced in-line with the BOE approved reduction of K-8 transportation.
7. Employee benefits have been budgeted using the same variables as the unrestricted general fund.
8. No expenditures have been projected for summer school due to BOE approved expenditure reductions.

#### **ENDING FUND BALANCE**

*The General Fund Restricted Ending Fund Balance is budgeted as follows:*

#### **Restricted**

Legally Restricted	\$ 9,870
--------------------	----------

#### **ALL OTHER FUNDS**

*It is important to note that **none** of the following funds are currently budgeted for fiscal 2012-2013 to require a contribution from the unrestricted general fund with the exception of the Adult Education Fund (see below).*

#### **ADULT EDUCATION – FUND 11**

#### **REVENUE ASSUMPTIONS**

1. Revenues for the Adult Education program are part of Tier III flexibility and are accounted for in the general fund. A transfer will be made during the fiscal year to the Adult Education program as budgeted.

### **EXPENDITURE ASSUMPTIONS**

1. A majority of the cost associated with the Adult Education fund were developed using the current year expenditures with additional dollars allocated for salaries and benefits as a result of step and column movement.
2. Staffing for the James Marshall Preschool has been budgeted at \$40,975.00.
3. Staffing for the Adult Ed Basic and ESL program is budgeted at \$45,660.00.
4. Additional expenses, including administration, clerical, counselor, custodian, and supplies is budgeted at \$77,525.00.

### **GENERAL ADULT EDUCATION FUND ASSUMPTION**

Transfers made into the Adult Education Fund from the General Fund are in an amount not to exceed Adult Education Fund expenditures; leaving the fund with an ending fund balance of zero. As a result of this contribution, this fund does not require the Board of Education to “commit” any of the funds under the rules of GASB #54.

## **CHILD DEVELOPMENT – FUND 12**

### **REVENUE ASSUMPTIONS**

1. Revenues for the preschool program were calculated based on the maximum reimbursable amount from the State which is \$1,087,272. To earn this amount, the program needs to be enrolled at approximately 330 students. This amount represents a reduction in program funding between 10% and 15% depending on the revenue source.

### **EXPENDITURE ASSUMPTIONS**

1. The staffing ratio for the preschool program is 1:8.
2. The staffing for the Child Development program was reduced by no less than \$410,000 in accordance with the BOE approved expenditure reductions.

## **CAFETERIA – FUND 13**

### **REVENUE ASSUMPTIONS**

1. Federal revenue was budgeted based on historical participation data.

2. State and Local Revenues were reduced to account for an end of year reduction that has occurred annually for the past four (4) years. This reduction accounts for the “deficit” the program receives in State funding.

#### **EXPENDITURE ASSUMPTIONS**

1. All expenditures were projected based on historical participation. Expenses were adjusted to compensate for the reduction in revenue. Cost savings are managed through a reduction in supplies and third party services.

#### **DEFERRED MAINTENANCE – FUND 14**

The deferred maintenance fund was created to accumulate proceeds to fund non-routine maintenance projects such as roofing repair and/or replacement, flooring replacement, mechanical system replacement, etc. With the continued flexibility provided by the State budget, proceeds are currently not being deposited to this fund, but rather they have been assigned in the unrestricted general fund ending fund balance. For fiscal 2011-2012, this designation totals \$1,000,000.00.

Under the rules of GASB #54, for the Deferred Maintenance fund to be allowed to continue an ongoing revenue source making contributions to the fund is required. Since funds are being accumulated and not contributed to the fund, the fund had to be closed at the end of the 2011-2012 fiscal year. The funds have been transferred to the Capital Facilities Fund, Fund 25. As a result, no revenues or expenditures are budgeted in the Deferred Maintenance Fund.

#### **SPECIAL RESERVE – FUND 17**

This fund was created as a holding fund to offset potential liabilities the district may have incurred when the self insured dental plan was converted to an HMO plan. The proceeds in this fund fall under the implementation rules of GASB #54 and must be committed for a specific purpose. At the end fiscal year 2010-2011, the BOE approved the commitment of these funds to capital improvement projects of the district. These projects can include deferred maintenance, infrastructure, and capital facility upgrades.

As with the Deferred Maintenance fund, the rules of GASB #54 apply to the fund and an ongoing revenue source making contributions to the fund is required. Since revenues are not being contributed to the fund, the fund had to be closed at the end of the 2011-2012 fiscal year. The funds have been transferred to the Capital Facilities Fund, Fund 25. As a result, no revenues or expenditures are budgeted in the Special Reserve Fund.

#### **CAPITAL FACILITIES – FUND 25**

The payment of developer fees and redevelopment agency proceeds are accumulated in Fund 25. The district uses these funds to pay for new facility needs as well as the modernization of

existing facilities. The fund has a beginning fund balance of \$20,912,800. Currently, the Certificate of Participation (COP) that the district issued for the new high school requires an annual debt service payment, which is made from this fund.

#### **REVENUE ASSUMPTIONS**

1. The budgeted revenue for developer fees to be collected this year is \$400,000.00.
2. Redevelopment agency fees are estimated at \$1,000,000.00.
3. Interest earnings are estimated at \$360,500.00.

#### **EXPENDITURE ASSUMPTIONS**

1. As noted above, the annual COP payment on the new high school is made from this fund. The debt service cost for this year is \$4,722,063 with \$1,095,342 being reimbursed by the City of West Sacramento.
2. In addition to the COP payment, the following projects are planned for fiscal 2011-2012:
  - a. Replacement of the parking lot at the Alyce Norman School at \$250,000.
  - b. Conversion of the Riverbank Campus to a K-8 facility at an estimated cost of \$8,100,000.00.
  - c. Completion of the marquee sign at the RCHS estimated at \$75,000.00.
  - d. Completion of the roof patch phase #2 estimated at \$250,000.
  - e. Placement of a portable classroom at Bridgeway Island ES estimated at \$75,000.
  - f. Replacement of a roof at Westmore Oaks ES estimated at \$300,000.
3. The Administration, at the BOE's request, is also evaluating a second photovoltaic project. If the project is to move forward, it would be self-funded and added to the budget at the time of first interim.

### **COUNTY SCHOOLS FACILITIES – FUND 35**

Proceeds in this fund are where state matching funds for new facilities are accumulated. Currently, the district has no new facility fund request submitted to the State. However, the district is in line for funding from the Emergency Repair Program that, if funded, will be accumulated and expended from this fund.

#### **REVENUE ASSUMPTIONS**

1. The only revenue assumed for this fund is interest earnings of \$7,000.00.

#### **EXPENDITURE ASSUMPTIONS**

1. There are no planned expenditures for this fund.

## **DEBT SERVICE – FUND 51**

This fund is the debt service fund, which is used to make the General Obligation Bond payments. This fund is controlled completely by the County Auditor/Controller. Both the budget and the financial transaction reports are developed by the Auditor/Controller and are provided to the district for the unaudited actuals reporting period.

### **REVENUE ASSUMPTIONS**

1. Per the Yolo Auditor/Controller, revenues for this fund are anticipated to be \$3,200,000.00.

### **EXPENDITURE ASSUMPTIONS**

1. Per the Yolo Auditor/Controller, expenditures for this fund are anticipated to be \$3,608,004.00.

## **WUSD SCHOLARSHIPS – FUND 73**

This fund holds scholarship monies for two trusts: The Reuter Family Trust Fund and the Virginia Ortiz Scholarship Fund. Scholarships are paid from these two trusts to graduating seniors to further their education.

### **REVENUE ASSUMPTIONS**

1. The only revenue assumed for this fund is interest earnings of \$200.00.

### **EXPENDITURE ASSUMPTIONS**

1. The only expenditures assumed for this fund are annual scholarship awards in the amount of \$2,100.00.

## **END – BUDGET ASSUMPTIONS – WUSD – 2012-2013**

2012-2013 Budget General Fund - Revenue Limit Summary <b>Estimated Actual 2011-2012</b>			
Description	Unrestricted	Restricted	Total
<b>A. Revenues</b>			
1. Revenue Limit Sources	36,036,266.00	784,980.00	36,821,246.00
2. Federal Revenues	-	6,502,119.00	6,502,119.00
3. Other State Revenue	6,282,235.00	3,396,050.00	9,678,285.00
4. Other Local Revenue	890,886.00	2,459,752.00	3,350,638.00
5. Total Revenues	43,209,387.00	13,142,901.00	56,352,288.00
<b>B. Expenditures</b>			
1. Certificated Salaries	20,169,482.00	7,121,174.00	27,290,656.00
2. Classified Salaries	5,320,001.00	3,350,802.00	8,670,803.00
3. Employee Benefits	7,431,865.00	2,966,061.00	10,397,926.00
4. Books and Supplies	1,239,304.00	1,470,154.00	2,709,458.00
5. Services and Other Operating Expenses	4,632,617.00	2,916,159.00	7,548,776.00
6. Capital Outlay	527,000.00	135,579.00	662,579.00
7. Other Outgo (Including Transfers of Indirect Costs)	-	268,573.00	268,573.00
8. Other Outgo - Transfers of Indirect Costs	(895,740.00)	642,714.00	(253,026.00)
9. Total Expenditures	38,424,529.00	18,871,216.00	57,295,745.00
<b>C. Excess (Deficiency) of Revenues over Expenditures</b>	4,784,858.00	(5,728,315.00)	(943,457.00)
<b>D. Other Financing Sources / Uses</b>			
1. Interfund Transfers			
a. Transfer In	-	-	-
b. Transfer Out	50,928.00	-	50,928.00
2. Other Sources / Uses			
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(4,055,771.00)	4,055,771.00	-
4. Total, Other Financing Sources / Uses	(4,106,699.00)	4,055,771.00	(50,928.00)
<b>E. Net Increase (Decrease) in Fund Balance</b>	678,159.00	(1,672,544.00)	(994,385.00)
<b>F. Fund Balance / Reserves</b>			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	11,922,586.39	1,682,413.44	13,604,999.83
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	11,922,586.39	1,682,413.44	13,604,999.83
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	11,922,586.39	1,682,413.44	13,604,999.83
2. Ending Balance	12,600,745.39	9,869.44	12,610,614.83
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	35,000.00	-	35,000.00
Prepaid Expenses	-	950.00	950.00
All Others	1,110,679.00	-	1,110,679.00
b. Restricted	-	8,920.65	8,920.65
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	300,000.00	-	300,000.00
Education Jobs Fund Reversion	1,300,000.00	-	1,300,000.00
Restricted Maintenance Reserve	275,000.00	-	275,000.00
Deferred Maintenance Reserve	1,000,000.00	-	1,000,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,852,970.00	-	3,852,970.00
Unassigned/Unappropriated	4,702,096.39	(1.21)	4,702,095.18
	12,600,745.39	9,869.44	

2012-2013 Budget General Fund - Revenue Limit Summary <b>Fund 01 - Budget</b>			
Description	Unrestricted	Restricted	Total
<b>A. Revenues</b>			
1. Revenue Limit Sources	36,197,882.00	888,100.00	37,085,982.00
2. Federal Revenues	-	4,365,788.00	4,365,788.00
3. Other State Revenue	6,124,061.00	2,989,255.00	9,113,316.00
4. Other Local Revenue	349,000.00	2,331,758.00	2,680,758.00
5. Total Revenues	42,670,943.00	10,574,901.00	53,245,844.00
<b>B. Expenditures</b>			
1. Certificated Salaries	21,421,267.00	5,552,274.00	26,973,541.00
2. Classified Salaries	5,314,000.00	2,929,103.00	8,243,103.00
3. Employee Benefits	7,674,244.00	2,426,786.00	10,101,030.00
4. Books and Supplies	940,325.00	843,263.00	1,783,588.00
5. Services and Other Operating Expenses	3,840,296.00	2,770,494.00	6,610,790.00
6. Capital Outlay	500,000.00	-	500,000.00
7. Other Outgo (Including Transfers of Indirect Costs)	-	155,836.00	155,836.00
8. Other Outgo - Transfers of Indirect Costs	(925,158.00)	705,836.00	(219,322.00)
9. Total Expenditures	38,764,974.00	15,383,592.00	54,148,566.00
<b>C. Excess (Deficiency) of Revenues over Expenditures</b>	3,905,969.00	(4,808,691.00)	(902,722.00)
<b>D. Other Financing Sources / Uses</b>			
1. Interfund Transfers			
a. Transfer In	-	-	-
b. Transfer Out	-	-	-
2. Other Sources / Uses			
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(4,808,691.00)	4,808,691.00	-
4. Total, Other Financing Sources / Uses	(4,808,691.00)	4,808,691.00	-
<b>E. Net Increase (Decrease) in Fund Balance</b>	(902,722.00)	-	(902,722.00)
<b>F. Fund Balance / Reserves</b>			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	12,600,745.00	9,869.44	12,610,614.44
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	12,600,745.00	9,869.44	12,610,614.44
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	12,600,745.00	9,869.44	12,610,614.44
2. Ending Balance	11,698,023.00	9,869.44	11,707,892.44
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	35,000.00	-	35,000.00
Prepaid Expenses	-	-	-
All Others	1,666,019.00	-	1,666,019.00
b. Restricted	-	9,870.65	9,870.65
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	200,000.00	-	200,000.00
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,250,000.00	-	1,250,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,655,030.00	-	3,655,030.00
Unassigned/Unappropriated	4,866,974.00	(1.21)	4,669,032.79
	11,698,023.00	9,869.44	

2012-2013 Budget					
General Fund - Revenue Limit Summary					
<b>Fund 01 - Variance Analysis</b>					
Description	Unrestricted	%	Restricted	%	Total
<b>A. Revenues</b>					
1. Revenue Limit Sources	(161,616.00)	-0.45%	(103,120.00)	-11.61%	(264,736.00)
2. Federal Revenues	-	0.00%	2,136,331.00	48.93%	2,136,331.00
3. Other State Revenue	158,174.00	2.58%	406,795.00	13.61%	564,969.00
4. Other Local Revenue	541,886.00	155.27%	127,994.00	5.49%	669,880.00
5. Total Revenues	538,444.00	1.26%	2,568,000.00	24.28%	3,106,444.00
					5.83%
<b>B. Expenditures</b>					
1. Certificated Salaries	(1,251,785.00)	-5.84%	1,568,900.00	28.26%	317,114.94
2. Classified Salaries	6,001.00	0.11%	421,699.00	14.40%	427,700.00
3. Employee Benefits	(242,379.00)	-3.16%	539,275.00	22.22%	296,895.97
4. Books and Supplies	298,979.00	31.80%	626,891.00	74.34%	925,870.32
5. Services and Other Operating Expenses	792,321.00	20.63%	145,665.00	5.26%	937,986.21
6. Capital Outlay	27,000.00	5.40%	135,579.00	#DIV/0!	162,579.05
7. Other Outgo (Including Transfers of Indirect Costs)	-	0.00%	112,737.00	72.34%	112,737.00
8. Other Outgo - Transfers of Indirect Costs	29,418.00	-3.18%	(63,122.00)	-8.94%	(33,704.03)
9. Total Expenditures	(340,445.00)	-0.88%	3,487,624.00	22.67%	3,147,179.46
					5.81%
<b>C. Excess (Deficiency) of Revenues over Expenditures</b>	878,889.00	22.50%	(919,624.00)	19.12%	(40,735.46)
<b>D. Other Financing Sources / Uses</b>					
1. Interfund Transfers					-
a. Transfer In	-	0.00%	-	0.00%	-
b. Transfer Out	50,928.00	#DIV/0!	-	0.00%	#DIV/0!
2. Other Sources / Uses					-
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	752,920.00	-15.66%	(752,920.00)	-15.66%	(0.16)
4. Total, Other Financing Sources / Uses	701,992.00	-14.60%	(752,920.00)	-15.66%	(50,928.15)
<b>E. Net Increase (Decrease) in Fund Balance</b>	1,580,881.00	-175.12%	(1,672,544.00)	#DIV/0!	(91,663.60)

# GENERAL FUND

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources	8010-8099		36,036,266.00	784,980.00	36,821,246.00	36,197,882.00	888,100.00	37,085,982.00	0.7%
2) Federal Revenue	8100-8299		0.00	6,502,119.00	6,502,119.00	0.00	4,365,788.00	4,365,788.00	-32.9%
3) Other State Revenue	8300-8599		6,282,235.00	3,396,050.00	9,678,285.00	6,124,061.00	2,989,255.00	9,113,316.00	-5.8%
4) Other Local Revenue	8600-8799		890,886.00	2,459,752.00	3,350,638.00	349,000.00	2,331,758.00	2,680,758.00	-20.0%
5) TOTAL, REVENUES			43,209,387.00	13,142,901.00	56,352,288.00	42,670,943.00	10,574,901.00	53,245,844.00	-5.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		20,169,482.00	7,121,174.00	27,290,656.00	21,421,267.00	5,552,274.00	26,973,541.00	-1.2%
2) Classified Salaries	2000-2999		5,320,001.00	3,350,802.00	8,670,803.00	5,314,000.00	2,929,103.00	8,243,103.00	-4.9%
3) Employee Benefits	3000-3999		7,431,865.00	2,966,061.00	10,397,926.00	7,674,244.00	2,426,786.00	10,101,030.00	-2.9%
4) Books and Supplies	4000-4999		1,239,304.00	1,470,154.00	2,709,458.00	940,325.00	843,263.00	1,783,588.00	-34.2%
5) Services and Other Operating Expenditures	5000-5999		4,632,617.00	2,916,159.00	7,548,776.00	3,840,296.00	2,770,494.00	6,610,790.00	-12.4%
6) Capital Outlay	6000-6999		527,000.00	135,579.00	662,579.00	500,000.00	0.00	500,000.00	-24.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	268,573.00	268,573.00	0.00	155,836.00	155,836.00	-42.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(895,740.00)	642,714.00	(253,026.00)	(925,158.00)	705,836.00	(219,322.00)	-13.3%
9) TOTAL, EXPENDITURES			38,424,529.00	18,871,216.00	57,295,745.00	38,764,974.00	15,383,592.00	54,148,566.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,784,858.00	(5,728,315.00)	(943,457.00)	3,905,969.00	(4,808,691.00)	(902,722.00)	-4.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		50,928.00	0.00	50,928.00	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		(4,055,771.00)	4,055,771.00	0.00	(4,808,691.00)	4,808,691.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,106,699.00)	4,055,771.00	(50,928.00)	(4,808,691.00)	4,808,691.00	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			678,159.00	(1,672,544.00)	(994,385.00)	(902,722.00)	0.00	(902,722.00)	-9.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,922,586.39	1,682,413.44	13,604,999.83	12,600,745.39	9,869.44	12,610,614.83	-7.3%
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)			11,922,586.39	1,682,413.44	13,604,999.83	12,600,745.39	9,869.44	12,610,614.83	-7.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,922,586.39	1,682,413.44	13,604,999.83	12,600,745.39	9,869.44	12,610,614.83	-7.3%
2) Ending Balance, June 30 (E + F1e)			12,600,745.39	9,869.44	12,610,614.83	11,698,023.39	9,869.44	11,707,892.83	-7.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	29,970.35	0.00	29,970.35	35,000.00	0.00	35,000.00	16.8%
Prepaid Expenditures		9713	0.00	950.00	950.00	0.00	950.00	950.00	0.0%
All Others		9719	1,110,679.00	0.00	1,110,679.00	1,666,019.00	0.00	1,666,019.00	50.0%
b) Restricted		9740	0.00	8,920.65	8,920.65	0.00	8,920.65	8,920.65	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,875,000.00	0.00	2,875,000.00	1,450,000.00	0.00	1,450,000.00	-49.6%
Ed Jobs Fund ARRA Reversion	0000	9780				200,000.00		200,000.00	
Deferred Maintenance reserve	0000	9780				1,250,000.00		1,250,000.00	
SFSF ARRA Reversion	0000	9780	300,000.00		300,000.00				
Education Jobs Fund ARRA Reversion	0000	9780	1,300,000.00		1,300,000.00				
Restricted Maintenance reserve	0000	9780	275,000.00		275,000.00				
Deferred Maintenance reserve	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,852,970.00	0.00	3,852,970.00	3,655,030.00	0.00	3,655,030.00	-5.1%
Unassigned/Unappropriated Amount		9790	4,707,126.04	(1.21)	4,707,124.83	4,866,974.39	(1.21)	4,866,973.18	3.4%

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,750,121.05	(4,314,381.85)	3,435,739.20				
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	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	2,288.88	1,112,370.54	1,114,659.42				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	37,750.67	190,436.07	228,186.74				
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	29,970.35	0.00	29,970.35				
7) Prepaid Expenditures		9330	0.00	950.00	950.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			7,845,130.95	(3,010,625.24)	4,834,505.71				
H. LIABILITIES									
1) Accounts Payable		9500	801,245.51	1,071.66	802,317.17				
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	2,000.00	2,000.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			801,245.51	3,071.66	804,317.17				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			7,043,885.44	(3,013,696.90)	4,030,188.54				

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	29,335,555.00	0.00	29,335,555.00	29,544,549.00	0.00	29,544,549.00	0.7%
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	138,516.00	0.00	138,516.00	138,516.00	0.00	138,516.00	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	11,204.00	0.00	11,204.00	11,204.00	0.00	11,204.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,175,428.00	0.00	8,175,428.00	8,175,420.00	0.00	8,175,420.00	0.0%
Unsecured Roll Taxes		8042	245,000.00	0.00	245,000.00	245,000.00	0.00	245,000.00	0.0%
Prior Years' Taxes		8043	3,200.00	0.00	3,200.00	3,200.00	0.00	3,200.00	0.0%
Supplemental Taxes		8044	115,000.00	0.00	115,000.00	115,000.00	0.00	115,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,032,063.00)	0.00	(1,032,063.00)	(1,032,063.00)	0.00	(1,032,063.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	32,000.00	0.00	32,000.00	32,000.00	0.00	32,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			37,023,840.00	0.00	37,023,840.00	37,232,826.00	0.00	37,232,826.00	0.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(784,980.00)		(784,980.00)	(888,100.00)		(888,100.00)	13.1%
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		784,980.00	784,980.00		888,100.00	888,100.00	13.1%
All Other Revenue Limit									

			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)	
Description	Resource Codes	Object Codes							
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	121,386.00	0.00	121,386.00	86,136.00	0.00	86,136.00	-29.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(323,980.00)	0.00	(323,980.00)	(232,980.00)	0.00	(232,980.00)	-28.1%
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>			36,036,266.00	784,980.00	36,821,246.00	36,197,882.00	888,100.00	37,085,982.00	0.7%
<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	1,287,873.00	1,287,873.00	0.00	1,220,064.00	1,220,064.00	-5.3%
Special Education Discretionary Grants		8182	0.00	197,056.00	197,056.00	0.00	109,559.00	109,559.00	-44.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011- 3024, 3026-3299, 4000-4034, 4036- 4139, 4202, 4204- 4215, 5510	8290		1,531,545.00	1,531,545.00		178,830.00	178,830.00	-88.3%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		2,578,300.00	2,578,300.00		1,903,571.00	1,903,571.00	-26.2%
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		399,505.00	399,505.00		406,034.00	406,034.00	1.6%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		227,049.00	227,049.00		171,066.00	171,066.00	-24.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		53,080.00	53,080.00		63,897.00	63,897.00	20.4%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	227,711.00	227,711.00	0.00	312,767.00	312,767.00	37.4%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	6,502,119.00	6,502,119.00	0.00	4,365,788.00	4,365,788.00	-32.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		281,528.00	281,528.00		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		1,402,988.00	1,402,988.00		1,402,988.00	1,402,988.00	0.0%
Spec. Ed. Transportation	7240	8311		119,207.00	119,207.00		0.00	0.00	-100.0%
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	2,445,093.00	0.00	2,445,093.00	2,445,093.00	0.00	2,445,093.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	125,509.00	0.00	125,509.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	877,698.00	183,324.00	1,061,022.00	855,500.00	172,188.00	1,027,688.00	-3.1%
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		726,281.00	726,281.00		726,281.00	726,281.00	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		406,300.00	406,300.00		406,300.00	406,300.00	0.0%
All Other State Revenue	All Other	8590	2,833,935.00	276,422.00	3,110,357.00	2,823,468.00	281,498.00	3,104,966.00	-0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,282,235.00</b>	<b>3,396,050.00</b>	<b>9,678,285.00</b>	<b>6,124,061.00</b>	<b>2,989,255.00</b>	<b>9,113,316.00</b>	<b>-5.8%</b>

			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)	
Description	Resource Codes	Object Codes							
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	691,786.00	76,331.00	768,117.00	150,000.00	0.00	150,000.00	-80.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	134,100.00	0.00	134,100.00	134,000.00	0.00	134,000.00	-0.1%
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		2,383,421.00	2,383,421.00		2,331,758.00	2,331,758.00	-2.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>890,886.00</b>	<b>2,459,752.00</b>	<b>3,350,638.00</b>	<b>349,000.00</b>	<b>2,331,758.00</b>	<b>2,680,758.00</b>	<b>-20.0%</b>
<b>TOTAL, REVENUES</b>			<b>43,209,387.00</b>	<b>13,142,901.00</b>	<b>56,352,288.00</b>	<b>42,670,943.00</b>	<b>10,574,901.00</b>	<b>53,245,844.00</b>	<b>-5.5%</b>

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,393,396.00	5,616,735.00	23,010,131.00	18,755,492.00	4,081,049.00	22,836,541.00	-0.8%
Certificated Pupil Support Salaries		1200	438,480.00	867,784.00	1,306,264.00	481,263.00	815,108.00	1,296,371.00	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,296,171.00	521,078.00	2,817,249.00	2,142,374.00	538,062.00	2,680,436.00	-4.9%
Other Certificated Salaries		1900	41,435.00	115,577.00	157,012.00	42,138.00	118,055.00	160,193.00	2.0%
TOTAL, CERTIFICATED SALARIES			20,169,482.00	7,121,174.00	27,290,656.00	21,421,267.00	5,552,274.00	26,973,541.00	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	20,264.00	1,233,881.00	1,254,145.00	6,909.00	1,124,114.00	1,131,023.00	-9.8%
Classified Support Salaries		2200	2,835,520.00	1,488,401.00	4,323,921.00	2,879,591.00	1,262,257.00	4,141,848.00	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	392,837.00	79,080.00	471,917.00	390,479.00	83,053.00	473,532.00	0.3%
Clerical, Technical and Office Salaries		2400	1,913,231.00	238,711.00	2,151,942.00	1,900,310.00	166,745.00	2,067,055.00	-3.9%
Other Classified Salaries		2900	158,149.00	310,729.00	468,878.00	136,711.00	292,934.00	429,645.00	-8.4%
TOTAL, CLASSIFIED SALARIES			5,320,001.00	3,350,802.00	8,670,803.00	5,314,000.00	2,929,103.00	8,243,103.00	-4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,657,279.00	587,377.00	2,244,656.00	1,782,839.00	462,444.00	2,245,283.00	0.0%
PERS		3201-3202	541,172.00	343,960.00	885,132.00	592,107.00	322,570.00	914,677.00	3.3%
OASDI/Medicare/Alternative		3301-3302	691,878.00	350,197.00	1,042,075.00	711,343.00	298,472.00	1,009,815.00	-3.1%
Health and Welfare Benefits		3401-3402	2,787,696.00	1,171,656.00	3,959,352.00	2,988,031.00	950,903.00	3,938,934.00	-0.5%
Unemployment Insurance		3501-3502	436,050.00	167,493.00	603,543.00	294,536.00	92,837.00	387,373.00	-35.8%
Workers' Compensation		3601-3602	637,521.00	277,981.00	915,502.00	687,822.00	217,456.00	905,278.00	-1.1%
OPEB, Allocated		3701-3702	291,965.00	25,250.00	317,215.00	244,488.00	50,565.00	295,053.00	-7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	68,936.00	38,647.00	107,583.00	50,776.00	26,479.00	77,255.00	-28.2%
Other Employee Benefits		3901-3902	319,368.00	3,500.00	322,868.00	322,302.00	5,060.00	327,362.00	1.4%
TOTAL, EMPLOYEE BENEFITS			7,431,865.00	2,966,061.00	10,397,926.00	7,674,244.00	2,426,786.00	10,101,030.00	-2.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	109,790.00	183,675.00	293,465.00	150,000.00	172,188.00	322,188.00	9.8%
Books and Other Reference Materials		4200	8,733.00	45,030.00	53,763.00	1,750.00	10,033.00	11,783.00	-78.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	800,534.00	1,158,548.00	1,959,082.00	740,575.00	629,159.00	1,369,734.00	-30.1%
Noncapitalized Equipment		4400	320,247.00	82,901.00	403,148.00	48,000.00	31,883.00	79,883.00	-80.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,239,304.00	1,470,154.00	2,709,458.00	940,325.00	843,263.00	1,783,588.00	-34.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,685.00	85,380.00	119,065.00	9,200.00	67,790.00	76,990.00	-35.3%
Dues and Memberships		5300	19,450.00	1,949.00	21,399.00	17,800.00	1,789.00	19,589.00	-8.5%
Insurance		5400 - 5450	350,000.00	24,100.00	374,100.00	350,000.00	22,000.00	372,000.00	-0.6%
Operations and Housekeeping Services		5500	1,710,000.00	0.00	1,710,000.00	1,310,000.00	0.00	1,310,000.00	-23.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	272,800.00	137,957.00	410,757.00	238,500.00	125,500.00	364,000.00	-11.4%
Transfers of Direct Costs		5710	95,832.00	(95,832.00)	0.00	75,500.00	(75,500.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,992,650.00	2,732,092.00	4,724,742.00	1,689,096.00	2,599,577.00	4,288,673.00	-9.2%
Communications		5900	158,200.00	30,513.00	188,713.00	150,200.00	29,338.00	179,538.00	-4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,632,617.00	2,916,159.00	7,548,776.00	3,840,296.00	2,770,494.00	6,610,790.00	-12.4%

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	135,579.00	135,579.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	527,000.00	0.00	527,000.00	500,000.00	0.00	500,000.00	-5.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			527,000.00	135,579.00	662,579.00	500,000.00	0.00	500,000.00	-24.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	142,400.00	142,400.00	0.00	29,663.00	29,663.00	-79.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	0.00	126,173.00	126,173.00	0.00	126,173.00	126,173.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	268,573.00	268,573.00	0.00	155,836.00	155,836.00	-42.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(642,714.00)	642,714.00	0.00	(705,836.00)	705,836.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(253,026.00)	0.00	(253,026.00)	(219,322.00)	0.00	(219,322.00)	-13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(895,740.00)	642,714.00	(253,026.00)	(925,158.00)	705,836.00	(219,322.00)	-13.3%
TOTAL, EXPENDITURES			38,424,529.00	18,871,216.00	57,295,745.00	38,764,974.00	15,383,592.00	54,148,566.00	-5.5%

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,928.00	0.00	50,928.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,928.00	0.00	50,928.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(4,055,771.00)	4,055,771.00	0.00	(4,808,691.00)	4,808,691.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,055,771.00)	4,055,771.00	0.00	(4,808,691.00)	4,808,691.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(4,106,699.00)	4,055,771.00	(50,928.00)	(4,808,691.00)	4,808,691.00	0.00	-100.0%

Description Function Codes Object Codes			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	36,036,266.00	784,980.00	36,821,246.00	36,197,882.00	888,100.00	37,085,982.00	0.5%
2) Federal Revenue		8100-8299	0.00	6,502,119.00	6,502,119.00	0.00	4,365,788.00	4,365,788.00	-32.9%
3) Other State Revenue		8300-8599	6,282,235.00	3,396,050.00	9,678,285.00	6,124,061.00	2,989,255.00	9,113,316.00	-5.8%
4) Other Local Revenue		8600-8799	890,886.00	2,459,752.00	3,350,638.00	349,000.00	2,331,758.00	2,680,758.00	-20.0%
5) TOTAL, REVENUES			43,209,387.00	13,142,901.00	56,352,288.00	42,670,943.00	10,574,901.00	53,245,844.00	-5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		23,156,340.00	12,063,946.00	35,220,286.00	24,591,655.00	9,296,070.00	33,887,725.00	-3.8%
2) Instruction - Related Services	2000-2999		3,976,465.00	1,122,813.00	5,099,278.00	3,660,147.00	1,204,046.00	4,864,193.00	-4.6%
3) Pupil Services	3000-3999		1,320,931.00	3,421,058.00	4,741,989.00	1,031,347.00	2,790,114.00	3,821,461.00	-19.4%
4) Ancillary Services	4000-4999		365,020.00	0.00	365,020.00	347,236.00	0.00	347,236.00	-4.9%
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		3,585,751.00	711,350.00	4,297,101.00	3,521,119.00	722,138.00	4,243,257.00	-1.3%
8) Plant Services	8000-8999		6,020,022.00	1,283,476.00	7,303,498.00	5,613,470.00	1,215,388.00	6,828,858.00	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	268,573.00	268,573.00	0.00	155,836.00	155,836.00	-42.0%
10) TOTAL, EXPENDITURES			38,424,529.00	18,871,216.00	57,295,745.00	38,764,974.00	15,383,592.00	54,148,566.00	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,784,858.00	(5,728,315.00)	(943,457.00)	3,905,969.00	(4,808,691.00)	(902,722.00)	-4.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		50,928.00	0.00	50,928.00	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		(4,055,771.00)	4,055,771.00	0.00	(4,808,691.00)	4,808,691.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,106,699.00)	4,055,771.00	(50,928.00)	(4,808,691.00)	4,808,691.00	0.00	-100.0%

			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)	
Description	Function Codes	Object Codes							
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			678,159.00	(1,672,544.00)	(994,385.00)	(902,722.00)	0.00	(902,722.00)	-9.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,922,586.39	1,682,413.44	13,604,999.83	12,600,745.39	9,869.44	12,610,614.83	-7.3%
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)			11,922,586.39	1,682,413.44	13,604,999.83	12,600,745.39	9,869.44	12,610,614.83	-7.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,922,586.39	1,682,413.44	13,604,999.83	12,600,745.39	9,869.44	12,610,614.83	-7.3%
2) Ending Balance, June 30 (E + F1e)			12,600,745.39	9,869.44	12,610,614.83	11,698,023.39	9,869.44	11,707,892.83	-7.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	29,970.35	0.00	29,970.35	35,000.00	0.00	35,000.00	16.8%
Prepaid Expenditures		9713	0.00	950.00	950.00	0.00	950.00	950.00	0.0%
All Others		9719	1,110,679.00	0.00	1,110,679.00	1,666,019.00	0.00	1,666,019.00	50.0%
b) Restricted		9740	0.00	8,920.65	8,920.65	0.00	8,920.65	8,920.65	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,875,000.00	0.00	2,875,000.00	1,450,000.00	0.00	1,450,000.00	-49.6%
Ed Jobs Fund ARRA Reversion	0000	9780				200,000.00		200,000.00	
Deferred Maintenance reserve	0000	9780				1,250,000.00		1,250,000.00	
SFSF ARRA Reversion	0000	9780	300,000.00		300,000.00				
Education Jobs Fund ARRA Reversior	0000	9780	1,300,000.00		1,300,000.00				
Restricted Maintenance reserve	0000	9780	275,000.00		275,000.00				
Deferred Maintenance reserve	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,852,970.00	0.00	3,852,970.00	3,655,030.00	0.00	3,655,030.00	-5.1%
Unassigned/Unappropriated Amount		9790	4,707,126.04	(1.21)	4,707,124.83	4,866,974.39	(1.21)	4,866,973.18	3.4%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
7091	Economic Impact Aid: Limited English Proficiency (LEP)	0.12	0.12
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	0.01	0.01
9010	Other Restricted Local	8,920.52	8,920.52
Total, Restricted Balance		8,920.65	8,920.65

# OTHER FUNDS

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,956.00	0.00	-100.0%
3) Other State Revenue		8300-8599	145,660.00	163,660.00	12.4%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			189,116.00	164,160.00	-13.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	116,967.00	115,434.00	-1.3%
2) Classified Salaries		2000-2999	4,167.00	3,819.00	-8.4%
3) Employee Benefits		3000-3999	18,428.00	23,980.00	30.1%
4) Books and Supplies		4000-4999	40,199.00	7,053.00	-82.5%
5) Services and Other Operating Expenditures		5000-5999	14,166.00	7,000.00	-50.6%
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	6,972.00	6,874.00	-1.4%
9) TOTAL, EXPENDITURES			200,899.00	164,160.00	-18.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,783.00)	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>			(11,783.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,565.27	35,782.27	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,565.27	35,782.27	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,565.27	35,782.27	-24.8%
2) Ending Balance, June 30 (E + F1e)			35,782.27	35,782.27	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	35,782.27	35,782.27	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	(979.81)		
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			(979.81)		
<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)			(979.81)		

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	42,956.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			42,956.00	0.00	-100.0%
<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	145,660.00	163,660.00	12.4%
TOTAL, OTHER STATE REVENUE			145,660.00	163,660.00	12.4%

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	500.00	500.00	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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			189,116.00	164,160.00	-13.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	83,000.00	95,000.00	14.5%
Certificated Pupil Support Salaries		1200	3,846.00	3,203.00	-16.7%
Certificated Supervisors' and Administrators' Salaries		1300	30,121.00	17,231.00	-42.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			116,967.00	115,434.00	-1.3%
<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	4,167.00	3,819.00	-8.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,167.00	3,819.00	-8.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,781.00	9,524.00	40.5%
PERS		3201-3202	633.00	436.00	-31.1%
OASDI/Medicare/Alternative		3301-3302	2,256.00	1,966.00	-12.9%
Health and Welfare Benefits		3401-3402	3,826.00	7,618.00	99.1%
Unemployment Insurance		3501-3502	1,871.00	1,312.00	-29.9%
Workers' Compensation		3601-3602	2,981.00	3,063.00	2.8%
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	80.00	61.00	-23.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,428.00	23,980.00	30.1%
<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	33,362.00	7,053.00	-78.9%
Noncapitalized Equipment		4400	6,837.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,199.00	7,053.00	-82.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	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	9,166.00	2,000.00	-78.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,166.00	7,000.00	-50.6%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

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	6,972.00	6,874.00	-1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,972.00	6,874.00	-1.4%
TOTAL, EXPENDITURES			200,899.00	164,160.00	-18.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			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	42,956.00	0.00	-100.0%
3) Other State Revenue		8300-8599	145,660.00	163,660.00	12.4%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			189,116.00	164,160.00	-13.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		143,280.00	123,322.00	-13.9%
2) Instruction - Related Services	2000-2999		45,796.00	30,304.00	-33.8%
3) Pupil Services	3000-3999		4,851.00	3,660.00	-24.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,972.00	6,874.00	-1.4%
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			200,899.00	164,160.00	-18.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(11,783.00)	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>			(11,783.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,565.27	35,782.27	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,565.27	35,782.27	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,565.27	35,782.27	-24.8%
2) Ending Balance, June 30 (E + F1e)			35,782.27	35,782.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	35,782.27	35,782.27	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	104,534.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,479,654.00	1,087,272.00	-26.5%
4) Other Local Revenue		8600-8799	226,613.00	0.00	-100.0%
5) TOTAL, REVENUES			1,810,801.00	1,087,272.00	-40.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	615,427.00	344,689.00	-44.0%
2) Classified Salaries		2000-2999	557,455.00	357,390.00	-35.9%
3) Employee Benefits		3000-3999	415,517.00	292,709.00	-29.6%
4) Books and Supplies		4000-4999	79,438.00	15,000.00	-81.1%
5) Services and Other Operating Expenditures		5000-5999	24,114.00	17,200.00	-28.7%
6) Capital Outlay		6000-6999	45,276.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	73,574.00	60,284.00	-18.1%
9) TOTAL, EXPENDITURES			1,810,801.00	1,087,272.00	-40.0%
<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	107,906.20	107,906.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,906.20	107,906.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,906.20	107,906.20	0.0%
2) Ending Balance, June 30 (E + F1e)			107,906.20	107,906.20	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	92,906.20	92,906.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	15,000.00	15,000.00	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	149,886.13		
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			149,886.13		
<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)			149,886.13		

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	104,534.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			104,534.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,285,113.00	1,087,272.00	-15.4%
All Other State Revenue	All Other	8590	194,541.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,479,654.00	1,087,272.00	-26.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	226,613.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			226,613.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,810,801.00	1,087,272.00	-40.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	514,312.00	262,075.00	-49.0%
Certificated Pupil Support Salaries		1200	21,852.00	4,174.00	-80.9%
Certificated Supervisors' and Administrators' Salaries		1300	79,263.00	78,440.00	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			615,427.00	344,689.00	-44.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	463,615.00	265,996.00	-42.6%
Classified Support Salaries		2200	22,701.00	15,480.00	-31.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,139.00	75,914.00	6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			557,455.00	357,390.00	-35.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	50,430.00	30,442.00	-39.6%
PERS		3201-3202	61,104.00	47,873.00	-21.7%
OASDI/Medicare/Alternative		3301-3302	58,055.00	35,967.00	-38.0%
Health and Welfare Benefits		3401-3402	175,620.00	133,784.00	-23.8%
Unemployment Insurance		3501-3502	18,496.00	11,620.00	-37.2%
Workers' Compensation		3601-3602	33,808.00	16,778.00	-50.4%
OPEB, Allocated		3701-3702	5,800.00	5,933.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,204.00	7,612.00	-37.6%
Other Employee Benefits		3901-3902	0.00	2,700.00	New
TOTAL, EMPLOYEE BENEFITS			415,517.00	292,709.00	-29.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,222.00	5,000.00	-4.3%
Materials and Supplies		4300	74,216.00	10,000.00	-86.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,438.00	15,000.00	-81.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,010.00	200.00	-90.0%
Dues and Memberships		5300	0.00	2,500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	7,500.00	50.0%
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	14,904.00	5,000.00	-66.5%
Communications		5900	2,200.00	2,000.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,114.00	17,200.00	-28.7%
<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	45,276.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,276.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	73,574.00	60,284.00	-18.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			73,574.00	60,284.00	-18.1%
TOTAL, EXPENDITURES			1,810,801.00	1,087,272.00	-40.0%

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		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	104,534.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,479,654.00	1,087,272.00	-26.5%
4) Other Local Revenue		8600-8799	226,613.00	0.00	-100.0%
5) TOTAL, REVENUES			1,810,801.00	1,087,272.00	-40.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,406,251.00	778,179.00	-44.7%
2) Instruction - Related Services	2000-2999		228,037.00	222,918.00	-2.2%
3) Pupil Services	3000-3999		26,538.00	4,808.00	-81.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		73,574.00	60,284.00	-18.1%
8) Plant Services	8000-8999		76,401.00	21,083.00	-72.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,810,801.00	1,087,272.00	-40.0%
<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	107,906.20	107,906.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,906.20	107,906.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,906.20	107,906.20	0.0%
2) Ending Balance, June 30 (E + F1e)			107,906.20	107,906.20	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	92,906.20	92,906.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	15,000.00	15,000.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	92,906.20	92,906.20
Total, Restricted Balance		92,906.20	92,906.20

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	2,969,438.00	2,992,918.00	0.8%
3) Other State Revenue		8300-8599	215,990.00	220,990.00	2.3%
4) Other Local Revenue		8600-8799	600,000.00	360,000.00	-40.0%
5) TOTAL, REVENUES			3,785,428.00	3,573,908.00	-5.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,232,115.00	1,248,578.00	1.3%
3) Employee Benefits		3000-3999	436,126.00	456,403.00	4.6%
4) Books and Supplies		4000-4999	1,887,077.00	1,645,763.00	-12.8%
5) Services and Other Operating Expenditures		5000-5999	57,630.00	71,000.00	23.2%
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	172,480.00	152,164.00	-11.8%
9) TOTAL, EXPENDITURES			3,785,428.00	3,573,908.00	-5.6%
<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	552,018.58	552,018.58	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			552,018.58	552,018.58	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			552,018.58	552,018.58	0.0%
2) Ending Balance, June 30 (E + F1e)			552,018.58	552,018.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	457.00	457.00	0.0%
Stores		9712	47,576.83	47,500.00	-0.2%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	503,984.75	504,061.58	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	278,138.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,177.54		
c) in Revolving Fund		9130	457.00		
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	47,576.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			334,349.80		
<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)			334,349.80		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,969,438.00	2,992,918.00	0.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,969,438.00	2,992,918.00	0.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	215,990.00	220,990.00	2.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			215,990.00	220,990.00	2.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	600,000.00	360,000.00	-40.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	360,000.00	-40.0%
TOTAL, REVENUES			3,785,428.00	3,573,908.00	-5.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,068,047.00	1,076,613.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	72,902.00	72,902.00	0.0%
Clerical, Technical and Office Salaries		2400	91,166.00	99,063.00	8.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,232,115.00	1,248,578.00	1.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	125,639.00	136,842.00	8.9%
OASDI/Medicare/Alternative		3301-3302	90,649.00	91,909.00	1.4%
Health and Welfare Benefits		3401-3402	144,654.00	148,555.00	2.7%
Unemployment Insurance		3501-3502	19,274.00	13,350.00	-30.7%
Workers' Compensation		3601-3602	35,910.00	32,072.00	-10.7%
OPEB, Allocated		3701-3702	20,000.00	33,675.00	68.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			436,126.00	456,403.00	4.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	285,118.00	40,000.00	-86.0%
Noncapitalized Equipment		4400	10,000.00	5,000.00	-50.0%
Food		4700	1,591,959.00	1,600,763.00	0.6%
TOTAL, BOOKS AND SUPPLIES			1,887,077.00	1,645,763.00	-12.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,530.00	1,900.00	24.2%
Dues and Memberships		5300	100.00	100.00	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	30,000.00	40,000.00	33.3%
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	22,000.00	25,000.00	13.6%
Communications		5900	4,000.00	4,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,630.00	71,000.00	23.2%
<b>CAPITAL OUTLAY</b>					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	172,480.00	152,164.00	-11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			172,480.00	152,164.00	-11.8%
TOTAL, EXPENDITURES			3,785,428.00	3,573,908.00	-5.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</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	2,969,438.00	2,992,918.00	0.8%
3) Other State Revenue		8300-8599	215,990.00	220,990.00	2.3%
4) Other Local Revenue		8600-8799	600,000.00	360,000.00	-40.0%
5) TOTAL, REVENUES			3,785,428.00	3,573,908.00	-5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,612,948.00	3,421,744.00	-5.3%
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		172,480.00	152,164.00	-11.8%
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			3,785,428.00	3,573,908.00	-5.6%
<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	552,018.58	552,018.58	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			552,018.58	552,018.58	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			552,018.58	552,018.58	0.0%
2) Ending Balance, June 30 (E + F1e)			552,018.58	552,018.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	457.00	457.00	0.0%
Stores		9712	47,576.83	47,500.00	-0.2%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	503,984.75	504,061.58	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	503,984.75	504,061.58
Total, Restricted Balance		503,984.75	504,061.58

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	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	313,000.00	0.00	-100.0%
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			313,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(303,000.00)	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	1,290,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,290,000.00)	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>			(1,593,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,593,464.66	464.66	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,593,464.66	464.66	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,593,464.66	464.66	-100.0%
2) Ending Balance, June 30 (E + F1e)			464.66	464.66	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	464.66	464.66	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,289,571.49		
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			1,289,571.49		
<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)			1,289,571.49		

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%
TOTAL, OTHER STATE REVENUE			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	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	0.00	-100.0%
TOTAL, REVENUES			10,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	313,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			313,000.00	0.00	-100.0%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			313,000.00	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>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,290,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,290,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,290,000.00)	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	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		313,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			313,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(303,000.00)	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	1,290,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,290,000.00)	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>			(1,593,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,593,464.66	464.66	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,593,464.66	464.66	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,593,464.66	464.66	-100.0%
2) Ending Balance, June 30 (E + F1e)			464.66	464.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	464.66	464.66	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	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	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>			2,500.00	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	325,743.00	0.00	-100.0%
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			(325,743.00)	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>			(323,243.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	324,410.92	1,167.92	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			324,410.92	1,167.92	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,410.92	1,167.92	-99.6%
2) Ending Balance, June 30 (E + F1e)			1,167.92	1,167.92	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	1,167.92	1,167.92	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	325,743.94		
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			325,743.94		
<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)			325,743.94		

			2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	0.00	-100.0%
TOTAL, REVENUES			2,500.00	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>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	325,743.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			325,743.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(325,743.00)	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	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	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		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>			2,500.00	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	325,743.00	0.00	-100.0%
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			(325,743.00)	0.00	-100.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than 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>			(323,243.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	324,410.92	1,167.92	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			324,410.92	1,167.92	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,410.92	1,167.92	-99.6%
2) Ending Balance, June 30 (E + F1e)			1,167.92	1,167.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,167.92	1,167.92	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,695,842.00	2,855,842.00	5.9%
5) TOTAL, REVENUES			2,695,842.00	2,855,842.00	5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,434.00	75,396.00	4.1%
3) Employee Benefits		3000-3999	29,582.00	29,130.00	-1.5%
4) Books and Supplies		4000-4999	1,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	357,982.00	947,285.00	164.6%
6) Capital Outlay		6000-6999	7,871,195.00	9,866,914.00	25.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,764,558.00	4,757,391.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,096,751.00	15,676,116.00	19.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,400,909.00)	(12,820,274.00)	23.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,406,306.00	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			2,406,306.00	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>			(7,994,603.00)	(12,820,274.00)	60.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,907,403.81	20,912,800.81	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,907,403.81	20,912,800.81	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,907,403.81	20,912,800.81	-27.7%
2) Ending Balance, June 30 (E + F1e)			20,912,800.81	8,092,526.81	-61.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,429,415.48	987,501.48	-71.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,483,385.33	7,105,025.33	-59.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	18,967,397.58		
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	4,897,389.81		
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			23,864,787.39		
<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)			23,864,787.39		

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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	900,000.00	1,000,000.00	11.1%
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	230,500.00	360,500.00	56.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	450,000.00	400,000.00	-11.1%
Other Local Revenue					
All Other Local Revenue		8699	1,115,342.00	1,095,342.00	-1.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,695,842.00	2,855,842.00	5.9%
TOTAL, REVENUES			2,695,842.00	2,855,842.00	5.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	32,705.00	34,156.00	4.4%
Clerical, Technical and Office Salaries		2400	39,729.00	41,240.00	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,434.00	75,396.00	4.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,911.00	8,608.00	8.8%
OASDI/Medicare/Alternative		3301-3302	5,542.00	5,582.00	0.7%
Health and Welfare Benefits		3401-3402	11,333.00	10,965.00	-3.2%
Unemployment Insurance		3501-3502	1,166.00	830.00	-28.8%
Workers' Compensation		3601-3602	2,111.00	1,937.00	-8.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,519.00	1,208.00	-20.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,582.00	29,130.00	-1.5%
<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	1,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	500.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	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	311,982.00	901,785.00	189.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>357,982.00</b>	<b>947,285.00</b>	<b>164.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	32,950.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,838,245.00	9,866,914.00	25.9%
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>7,871,195.00</b>	<b>9,866,914.00</b>	<b>25.4%</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	3,409,225.00	3,352,063.00	-1.7%
Other Debt Service - Principal		7439	1,355,333.00	1,405,328.00	3.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,764,558.00</b>	<b>4,757,391.00</b>	<b>-0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,096,751.00</b>	<b>15,676,116.00</b>	<b>19.7%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,406,306.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,406,306.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,406,306.00	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	2,695,842.00	2,855,842.00	5.9%
5) TOTAL, REVENUES			2,695,842.00	2,855,842.00	5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		237,104.00	302,920.00	27.8%
8) Plant Services	8000-8999		8,095,089.00	10,615,805.00	31.1%
9) Other Outgo	9000-9999	Except 7600-7699	4,764,558.00	4,757,391.00	-0.2%
10) TOTAL, EXPENDITURES			13,096,751.00	15,676,116.00	19.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(10,400,909.00)	(12,820,274.00)	23.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,406,306.00	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			2,406,306.00	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>			(7,994,603.00)	(12,820,274.00)	60.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,907,403.81	20,912,800.81	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,907,403.81	20,912,800.81	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,907,403.81	20,912,800.81	-27.7%
2) Ending Balance, June 30 (E + F1e)			20,912,800.81	8,092,526.81	-61.3%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,429,415.48	987,501.48	-71.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,483,385.33	7,105,025.33	-59.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
9010	Other Restricted Local	3,429,415.48	987,501.48
Total, Restricted Balance		3,429,415.48	987,501.48

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	0.00	-100.0%
5) TOTAL, REVENUES			7,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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>			7,000.00	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	739,635.00	0.00	-100.0%
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			(739,635.00)	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>			(732,635.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	736,608.14	3,973.14	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			736,608.14	3,973.14	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			736,608.14	3,973.14	-99.5%
2) Ending Balance, June 30 (E + F1e)			3,973.14	3,973.14	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	3,973.14	3,973.14	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	739,634.91		
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			739,634.91		
<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)			739,634.91		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	0.00	-100.0%
TOTAL, REVENUES			7,000.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	739,635.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			739,635.00	0.00	-100.0%

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)			(739,635.00)	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	7,000.00	0.00	-100.0%
5) TOTAL, REVENUES			7,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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>			7,000.00	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	739,635.00	0.00	-100.0%
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			(739,635.00)	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>			(732,635.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	736,608.14	3,973.14	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			736,608.14	3,973.14	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			736,608.14	3,973.14	-99.5%
2) Ending Balance, June 30 (E + F1e)			3,973.14	3,973.14	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,973.14	3,973.14	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,799.00	30,500.00	-1.0%
4) Other Local Revenue		8600-8799	3,171,225.00	3,169,500.00	-0.1%
5) TOTAL, REVENUES			3,202,024.00	3,200,000.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,562,069.00	3,608,019.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,562,069.00	3,608,019.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(360,045.00)	(408,019.00)	13.3%
<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>			(360,045.00)	(408,019.00)	13.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,894,230.70	4,534,185.70	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,894,230.70	4,534,185.70	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,894,230.70	4,534,185.70	-7.4%
2) Ending Balance, June 30 (E + F1e)			4,534,185.70	4,126,166.70	-9.0%
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	4,534,185.70	4,126,166.70	-9.0%
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	4,894,230.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,894,230.70		
<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)			4,894,230.70		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	30,799.00	30,500.00	-1.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,799.00	30,500.00	-1.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,840,631.00	2,844,500.00	0.1%
Unsecured Roll		8612	277,147.00	275,000.00	-0.8%
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	53,447.00	50,000.00	-6.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,171,225.00	3,169,500.00	-0.1%
TOTAL, REVENUES			3,202,024.00	3,200,000.00	-0.1%

			2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	1,882,069.00	1,823,019.00	-3.1%
Other Debt Service - Principal		7439	1,680,000.00	1,785,000.00	6.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,562,069.00	3,608,019.00	1.3%
TOTAL, EXPENDITURES			3,562,069.00	3,608,019.00	1.3%

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,799.00	30,500.00	-1.0%
4) Other Local Revenue		8600-8799	3,171,225.00	3,169,500.00	-0.1%
5) TOTAL, REVENUES			3,202,024.00	3,200,000.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,562,069.00	3,608,019.00	1.3%
10) TOTAL, EXPENDITURES			3,562,069.00	3,608,019.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(360,045.00)	(408,019.00)	13.3%
<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>			(360,045.00)	(408,019.00)	13.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,894,230.70	4,534,185.70	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,894,230.70	4,534,185.70	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,894,230.70	4,534,185.70	-7.4%
2) Ending Balance, June 30 (E + F1e)			4,534,185.70	4,126,166.70	-9.0%
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	4,534,185.70	4,126,166.70	-9.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
9010	Other Restricted Local	4,534,185.70	4,126,166.70
Total, Restricted Balance		4,534,185.70	4,126,166.70

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	200.00	200.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	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	2,600.00	2,100.00	-19.2%
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			2,600.00	2,100.00	-19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,400.00)	(1,900.00)	-20.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(2,400.00)	(1,900.00)	-20.8%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	49,138.16	46,738.16	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,138.16	46,738.16	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			49,138.16	46,738.16	-4.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			46,738.16	44,838.16	-4.1%
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	46,738.16	44,838.16	-4.1%

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	5,817.48		
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	40,000.00		
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			45,817.48		

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)			45,817.48		

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	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	0.0%
TOTAL, REVENUES			200.00	200.00	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%
TOTAL, CERTIFICATED SALARIES			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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING 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	2,600.00	2,100.00	-19.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,600.00	2,100.00	-19.2%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,600.00	2,100.00	-19.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + 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	200.00	200.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	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		2,600.00	2,100.00	-19.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			2,600.00	2,100.00	-19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,400.00)	(1,900.00)	-20.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(2,400.00)	(1,900.00)	-20.8%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	49,138.16	46,738.16	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,138.16	46,738.16	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			49,138.16	46,738.16	-4.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			46,738.16	44,838.16	-4.1%
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	46,738.16	44,838.16	-4.1%

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

# SUPPLEMENTAL SCHEDULES

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			4,872.79	4,872.79	4,872.79	4,872.79
a. Kindergarten	627.69	627.69				
b. Grades One through Three	1,648.68	1,648.68				
c. Grades Four through Six	1,567.27	1,567.27				
d. Grades Seven and Eight	1,010.35	1,010.35				
e. Opportunity Schools and Full-Day Opportunity Classes	17.33	17.33				
f. Home and Hospital	1.47	1.47				
g. Community Day School						
2. Special Education						
a. Special Day Class	103.89	103.89	103.89	103.89	103.89	103.89
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	6.66	6.66	6.66	6.66	6.66	6.66
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,983.34	4,983.34	4,983.34	4,983.34	4,983.34	4,983.34
<b>HIGH SCHOOL</b>						
4. General Education			1,936.02	1,936.02	1,936.02	1,936.02
a. Grades Nine through Twelve	1,831.27	1,831.27				
b. Continuation Education	97.76	97.76				
c. Opportunity Schools and Full-Day Opportunity Classes	6.25	6.25				
d. Home and Hospital	0.74	0.74				
e. Community Day School						
5. Special Education						
a. Special Day Class	64.73	64.73	64.73	64.73	64.73	64.73
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.07	3.07	3.07	3.07	3.07	3.07
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	2,003.82	2,003.82	2,003.82	2,003.82	2,003.82	2,003.82
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	12.35	12.35	12.35	12.35	12.35	12.35
b. Special Day Class - High School	5.88	5.88	5.88	5.88	5.88	5.88
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	18.23	18.23	18.23	18.23	18.23	18.23
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	7,005.39	7,005.39	7,005.39	7,005.39	7,005.39	7,005.39
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
CLASSES FOR ADULTS						
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)	7,005.39	7,005.39	7,005.39	7,005.39	7,005.39	7,005.39
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL *						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
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)*						
CHARTER SCHOOLS						
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	163.48	163.48	163.48	163.48	163.48	163.48
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)						
	163.48	163.48	163.48	163.48	163.48	163.48
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.

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,391.21	6,535.21
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,534.21	6,747.21
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,534.21	6,747.21
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	7,005.74	7,005.74
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	45,776,976.37	47,269,198.99
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	62,912.00	57,937.00
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	45,839,888.37	47,327,135.99
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	36,395,954.57	36,786,436.26
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	607,805.00	392,107.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	121,386.00	86,136.00
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)	- - -	486,419.00	305,971.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	36,882,373.57	37,092,407.26

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	7,656,277.00	7,656,277.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	32,000.00	32,000.00
28. Less: Charter Schools In-lieu Taxes	0595	232,980.00	232,980.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	7,455,297.00	7,455,297.00
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	29,427,076.57	29,637,110.26
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	91,521.00	92,517.00
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)	---	(91,521.00)	(92,517.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	29,335,555.57	29,544,593.26
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	29,335,555.57	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	41,812.00	41,812.00
46. California High School Exit Exam	9002	190,332.00	190,332.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	88,056.00	88,056.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Washington Unified School District  
Multiyear Projection Assumptions Summary  
2012-2013 Budget  
June 28, 2012

Fiscal 2012-13

Revenues: Overall revenues for fiscal 2012-13 are anticipated to decrease by \$3,106,444 or (5.83%). This decrease is primarily attributable to the end of the federal stimulus dollars. The revenue projection takes into account adjustments for ADA growth from 2011-2012 to 2012-2013 which primarily impacts revenue limit and Lottery funding, etc.

Expenditures: Overall expenditures are projected to decrease by \$3,147,179 or (5.81%). The expenditure projection includes the Board of Education approved on-going budget reductions.

Fiscal 2013-14

Revenues: State revenues have the projected COLA of 2.5% applied with no deficit factor. This results in resulting in a projected increase in revenue of \$881K. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2013 at which point enrollment and average daily attendance percentages will be reevaluated. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

Fiscal 2014-15

Revenues: State revenues have the projected COLA of 2.7% applied to them with no deficit factor. This results in a projected increase in funding of \$942K. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

## SSC School District and County Office Financial Projection Dartboard 2012-13 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2012-13 May Revision. The statutory COLA, CPI, and ten-year T-bill planning factors reflect economic forecasts as of the Governor's May Revision release. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Statutory COLA (applies to K-12 and COE Revenue Limits)	2.24%	3.24%	2.50%	2.70%	2.80%	3.00%
K-12 Revenue Limit Deficit %	20.602%	22.272%	22.272%	22.272%	22.272%	22.272%
COE Revenue Limit Deficit %	20.889%	22.549%	22.549%	22.549%	22.549%	22.549%
SSC Planning COLA if tax initiative passes	—	0.00%	2.50%	2.70%	2.80%	3.00%
Trigger cuts	Included in deficit factor <sup>1</sup>	-\$441 per ADA (ongoing) <sup>2</sup>	2.50%	2.70%	2.80%	3.00%
Net Revenue Limit Change: K-12 COEs	-1.06%	1.08%	2.50%	2.70%	2.80%	3.00%
	-1.06%	1.08%	2.50%	2.70%	2.80%	3.00%
Special Education COLA (on state and local share only)	0.00%	0.00%	2.50%	2.70%	2.80%	3.00%
State Categorical Funding (including adult education and ROC/P)						
Tier I	0.00%	0.00%	2.50%	2.70%	N/A	N/A
Tier II	0.00%	0.00%	2.50%	2.70%	N/A	N/A
Tier III	0.00%	0.00%	2.50%	2.70%	N/A	N/A
California CPI	2.50%	2.30%	2.40%	2.60%	2.70%	2.90%
California Lottery	Base	\$118.00	\$118.00	\$118.00	\$118.00	\$118.00
	Proposition 20	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Interest Rate for Ten-Year Treasuries	2.00%	2.30%	2.70%	3.00%	3.10%	3.20%

### ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"

Year	Elementary	High School	Unified
2011-12 Statewide Average (est.)	\$6,247	\$7,504	\$6,535
2012-13 Inflation Increase @ 3.24% COLA	\$203	\$243	\$212
2012-13 Statewide Average (est.)	\$6,450	\$7,747	\$6,747

### 2012-13 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES

	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,117	\$5,193	\$5,346	\$6,188
Categorical Block Grant (est.) <sup>3</sup>	\$410	\$410	\$410	\$410
Total	\$5,527	\$5,603	\$5,756	\$6,598

<sup>1</sup>The 2011-12 revenue limit trigger cut was contained in the 2011-12 Budget Act and was contingent upon the midyear revenue forecast from the Department of Finance (DOF). The actual cut was 0.198% of a district's undeficated base revenue limit, or about \$13 per ADA for the average unified school district. SB 81 shifted the pupil transportation trigger cut to the revenue limit—increasing the deficit factor for revenue limits by an additional 0.65%.

<sup>2</sup>The Governor's May Revision provides for trigger reductions of \$441 per ADA if the 2012 tax initiative fails.

<sup>3</sup>The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, for charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.

Washington Unified School District  
2012-13 Budget  
Unrestricted/Restricted General Fund

	Budget 2012-13	Year 1 Projected 2013-14	Year 2 Projected 2014-15
<b>A. REVENUES</b>			
Revenue Limit Sources	37,085,982	38,013,132	39,039,486
Federal Revenues	4,365,788	4,365,788	4,365,788
Other State Revenues	9,113,316	9,341,149	9,593,360
Other Local Revenues	2,680,758	2,680,758	2,680,758
Other Sources	-	-	-
<b>TOTAL REVENUES</b>	<b>53,245,844</b>	<b>54,400,826</b>	<b>55,679,392</b>
<b>B. EXPENDITURES</b>			
Certificated Salaries			
Base Salaries	26,973,541	26,973,541	27,513,011
Step and Column		539,470	550,260
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	26,973,541	27,513,011	28,063,271
Classified Salaries			
Base Salaries	8,243,103	8,243,103	8,407,964
Step and Column		164,861	168,160
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	8,243,103	8,407,964	8,576,124
Employee Benefits	10,101,030	10,209,000	10,319,131
Books and Supplies	1,783,588	3,119,260	3,181,646
Services, Other Operating Expenses	6,610,790	5,631,612	5,925,454
Capital Outlay	500,000	150,000	250,000
Other Outgo	155,836	158,953	99,409
Direct Support / Indirect Cost	(219,322)	(223,708)	(228,182)
Other Financing Uses	-	-	-
Contributions	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>54,148,566</b>	<b>54,966,092</b>	<b>56,186,853</b>
<b>C. NET INCREASE (DECREASE) IN FUND</b>	<b>(902,722)</b>	<b>(565,266)</b>	<b>(507,461)</b>
<b>E. FUND BALANCE, RESERVES</b>			
Beginning Balance	12,610,615	11,707,893	11,142,627
Estimated Ending Balance	11,707,893	11,142,627	10,635,166
<b>F. COMPONENTS OF ENDING FUND BALANCE</b>			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
Legally Restricted Balances	1,675,890	2,223,472	2,776,697
Designated Economic Uncertainties	3,655,030	3,655,030	3,655,030
Other Designations	1,450,000	1,500,000	1,750,000
<b>Unappropriated Amount</b>	<b>4,866,973</b>	<b>3,704,125</b>	<b>2,393,439</b>

Washington Unified School District  
2012-13 Budget  
Unrestricted General Fund

	Budget 2012-13	Year 1 Projected 2013-14	Year 2 Projected 2014-15
<b>A. REVENUES</b>			
Revenue Limit Sources	36,197,882	37,102,829	38,104,605
Federal Revenues	-	-	-
Other State Revenues	6,124,061	6,277,163	6,446,646
Other Local Revenues	349,000	349,000	349,000
Other Sources	-	-	-
<b>TOTAL REVENUES</b>	<b>42,670,943</b>	<b>43,728,992</b>	<b>44,900,251</b>
<b>B. EXPENDITURES</b>			
Certificated Salaries			
Base Salaries	21,421,267	21,421,267	21,849,692
Step and Column		428,425	436,994
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	21,421,267	21,849,692	22,286,686
Classified Salaries			
Base Salaries	5,314,000	5,314,000	5,420,279
Step and Column		106,279	108,406
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	5,314,000	5,420,279	5,528,685
Employee Benefits	7,674,244	7,754,093	7,835,540
Books and Supplies	940,325	959,132	978,315
Services, Other Operating Expenses	3,840,296	4,192,102	4,485,944
Capital Outlay	500,000	150,000	250,000
Other Outgo	-	-	-
Direct Support / Indirect Cost	(925,158)	(943,661)	(962,534)
Other Financing Uses	-	-	-
Reversion: SFSF / JOBS \$	-	-	-
BOE Approved Reductions	-	-	-
Contributions	4,808,691	4,904,865	5,002,962
<b>TOTAL EXPENDITURES</b>	<b>43,573,665</b>	<b>44,286,502</b>	<b>45,405,598</b>
<b>C. NET INCREASE (DECREASE) IN FUND</b>	<b>(902,722)</b>	<b>(557,510)</b>	<b>(505,347)</b>
<b>E. FUND BALANCE, RESERVES</b>			
Beginning Balance	12,600,745	11,698,023	11,140,513
Estimated Ending Balance	11,698,023	11,140,513	10,635,166
<b>F. COMPONENTS OF ENDING FUND BALANCE</b>			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
QSCB Sinking Fund	1,666,019	2,221,358	2,776,697
Designated for Economic Uncertainties	3,655,030	3,655,030	3,655,030
Other Designations	1,450,000	1,500,000	1,750,000
Unappropriated Amount	4,866,974	3,704,125	2,393,439

Washington Unified School District  
2012-13 Budget  
Restricted General Fund

	- Budget 2012-13	Year 1 Projected 2013-14	Year 2 Projected 2014-15
<b>A. REVENUES</b>			
Revenue Limit Sources	888,100	910,303	934,881
Federal Revenues	4,365,788	4,365,788	4,365,788
Other State Revenues	2,989,255	3,063,986	3,146,714
Other Local Revenues	2,331,758	2,331,758	2,331,758
Other Sources	-	-	-
<b>TOTAL REVENUES</b>	<b>10,574,901</b>	<b>10,671,835</b>	<b>10,779,141</b>
<b>B. EXPENDITURES</b>			
Certificated Salaries			
Base Salaries	5,552,274	5,552,274	5,663,319
Step and Column		111,045	113,266
Cost of Living			
Other Adjustments			
Total Certificated Salaries	5,552,274	5,663,319	5,776,585
Classified Salaries			
Base Salaries	2,929,103	2,929,103	2,987,685
Step and Column		58,582	59,754
Cost of Living			
Other Adjustments			
Total Classified Salaries	2,929,103	2,987,685	3,047,439
Employee Benefits	2,426,786	2,454,907	2,483,591
Books and Supplies	843,263	2,160,128	2,203,331
Services, Other Operating Expenses	2,770,494	1,439,510	1,439,510
Capital Outlay	-	-	-
Other Outgo	155,836	158,953	99,409
Direct Support / Indirect Cost	705,836	719,953	734,352
Other Financing Uses	-	-	-
Reversion: SFSF / JOBS \$	-	-	-
BOE Approved Reductions	-	-	-
Contributions	(4,808,691)	(4,904,865)	(5,002,962)
<b>TOTAL EXPENDITURES</b>	<b>10,574,901</b>	<b>10,679,590</b>	<b>10,781,255</b>
<b>C. NET INCREASE (DECREASE) IN FUND</b>	<b>-</b>	<b>(7,755)</b>	<b>(2,114)</b>
<b>E. FUND BALANCE, RESERVES</b>			
Beginning Balance	9,869	9,869	2,114
Estimated Ending Balance	9,869	2,114	-
<b>F. COMPONENTS OF ENDING FUND BALANCE</b>			
Reserved Amounts			
Revolving Cash			
Prepaid Expenditures	-	-	-
Legally Restricted Balances	9,871	2,114	-
Designated for Economic Uncertainties	-	-	-
Unappropriated Amount	(1)	-	-

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	36,197,882.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,747.21	2.50%	6,915.89	2.70%	7,102.62
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)		7,005.74	0.00%	7,005.74	0.00%	7,005.74
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		47,269,198.99	2.50%	48,450,927.21	2.70%	49,759,109.04
e. Other Revenue Limit (Form RL, lines 6 thru 14)		57,937.00	2.50%	59,385.00	2.70%	60,988.83
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		47,327,135.99	2.50%	48,510,312.21	2.70%	49,820,097.87
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		36,786,436.26	2.50%	37,706,095.47	2.70%	38,724,165.67
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)		(888,100.00)	2.50%	(910,303.00)	2.70%	(934,881.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		299,590.00	2.50%	307,082.00	2.70%	315,367.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		36,197,926.26	2.50%	37,102,874.47	2.70%	38,104,651.67
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,124,061.00	2.50%	6,277,163.00	2.70%	6,446,646.00
4. Other Local Revenues	8600-8799	349,000.00	0.00%	349,000.00	0.00%	349,000.00
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	(4,808,691.00)	2.00%	(4,904,865.00)	2.00%	(5,002,962.00)
6. Total (Sum lines A1l thru A5)		37,862,296.26	2.54%	38,824,172.47	2.76%	39,897,335.67
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,421,267.00		21,849,692.00
b. Step & Column Adjustment				428,425.00		436,994.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,421,267.00	2.00%	21,849,692.00	2.00%	22,286,686.00
2. Classified Salaries						
a. Base Salaries				5,314,000.00		5,420,279.00
b. Step & Column Adjustment				106,279.00		108,406.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,314,000.00	2.00%	5,420,279.00	2.00%	5,528,685.00
3. Employee Benefits	3000-3999	7,674,244.00	1.04%	7,754,093.00	1.05%	7,835,540.00
4. Books and Supplies	4000-4999	940,325.00	2.00%	959,132.00	2.00%	978,315.00
5. Services and Other Operating Expenditures	5000-5999	3,840,296.00	9.16%	4,192,102.00	7.01%	4,485,944.00
6. Capital Outlay	6000-6999	500,000.00	-70.00%	150,000.00	66.67%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(925,158.00)	2.00%	(943,661.00)	2.00%	(962,534.00)
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)		38,764,974.00	1.59%	39,381,637.00	2.59%	40,402,636.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(902,677.74)		(557,464.53)		(505,300.33)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,600,745.39		11,698,067.65		11,140,603.12
2. Ending Fund Balance (Sum lines C and D1)		11,698,067.65		11,140,603.12		10,635,302.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,726,019.00		2,281,358.00		2,836,697.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,450,000.00		1,500,000.00		1,750,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,655,030.00		3,655,030.00		3,655,030.00
2. Unassigned/Unappropriated	9790	4,866,974.39		3,704,215.12		2,393,575.79
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,698,023.39		11,140,603.12		10,635,302.79

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,655,030.00		3,655,030.00		3,655,030.00
c. Unassigned/Unappropriated	9790	4,866,974.39		3,704,215.12		2,393,575.79
(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)		8,522,004.39		7,359,245.12		6,048,605.79
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	888,100.00	2.50%	910,303.00	2.70%	934,881.00
2. Federal Revenues	8100-8299	4,365,788.00	0.00%	4,365,788.00	0.00%	4,365,788.00
3. Other State Revenues	8300-8599	2,989,255.00	2.50%	3,063,986.00	2.70%	3,146,714.00
4. Other Local Revenues	8600-8799	2,331,758.00	0.00%	2,331,758.00	0.00%	2,331,758.00
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	4,808,691.00	2.00%	4,904,865.00	2.00%	5,002,962.00
6. Total (Sum lines A1 thru A5)		15,383,592.00	1.26%	15,576,700.00	1.32%	15,782,103.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,552,274.00		5,663,319.00
b. Step & Column Adjustment				111,045.00		113,266.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,552,274.00	2.00%	5,663,319.00	2.00%	5,776,585.00
2. Classified Salaries						
a. Base Salaries				2,929,103.00		2,987,685.00
b. Step & Column Adjustment				58,582.00		59,754.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,929,103.00	2.00%	2,987,685.00	2.00%	3,047,439.00
3. Employee Benefits	3000-3999	2,426,786.00	1.16%	2,454,907.00	1.17%	2,483,591.00
4. Books and Supplies	4000-4999	843,263.00	156.16%	2,160,128.00	2.00%	2,203,331.00
5. Services and Other Operating Expenditures	5000-5999	2,770,494.00	-48.04%	1,439,510.00	0.00%	1,439,510.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,836.00	2.00%	158,953.00	-37.46%	99,409.44
8. Other Outgo - Transfers of Indirect Costs	7300-7399	705,836.00	2.00%	719,953.00	2.00%	734,352.00
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)		15,383,592.00	1.31%	15,584,455.00	1.28%	15,784,217.44
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		(7,755.00)		(2,114.44)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,869.44		9,869.44		2,114.44
2. Ending Fund Balance (Sum lines C and D1)		9,869.44		2,114.44		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	950.00				
b. Restricted	9740	8,920.65		2,114.44		6,096.44
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.21)		0.00		(6,096.44)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,869.44		2,114.44		0.00

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

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES:</b>						
1. Revenue Limit Sources	8010-8099	37,085,982.00	2.50%	38,013,177.47	2.70%	39,039,532.67
2. Federal Revenues	8100-8299	4,365,788.00	0.00%	4,365,788.00	0.00%	4,365,788.00
3. Other State Revenues	8300-8599	9,113,316.00	2.50%	9,341,149.00	2.70%	9,593,360.00
4. Other Local Revenues	8600-8799	2,680,758.00	0.00%	2,680,758.00	0.00%	2,680,758.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		53,245,888.26	2.17%	54,400,872.47	2.35%	55,679,438.67
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,973,541.00		27,513,011.00
b. Step & Column Adjustment				539,470.00		550,260.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,973,541.00	2.00%	27,513,011.00	2.00%	28,063,271.00
2. Classified Salaries						
a. Base Salaries				8,243,103.00		8,407,964.00
b. Step & Column Adjustment				164,861.00		168,160.00
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	8,243,103.00	2.00%	8,407,964.00	2.00%	8,576,124.00
3. Employee Benefits	3000-3999	10,101,030.00	1.07%	10,209,000.00	1.08%	10,319,131.00
4. Books and Supplies	4000-4999	1,783,588.00	74.89%	3,119,260.00	2.00%	3,181,646.00
5. Services and Other Operating Expenditures	5000-5999	6,610,790.00	-14.81%	5,631,612.00	5.22%	5,925,454.00
6. Capital Outlay	6000-6999	500,000.00	-70.00%	150,000.00	66.67%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,836.00	2.00%	158,953.00	-37.46%	99,409.44
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(219,322.00)	2.00%	(223,708.00)	2.00%	(228,182.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		54,148,566.00	1.51%	54,966,092.00	2.22%	56,186,853.44
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(902,677.74)		(565,219.53)		(507,414.77)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,610,614.83		11,707,937.09		11,142,717.56
2. Ending Fund Balance (Sum lines C and D1)		11,707,937.09		11,142,717.56		10,635,302.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,726,969.00		2,281,358.00		2,836,697.00
b. Restricted	9740	8,920.65		2,114.44		6,096.44
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,450,000.00		1,500,000.00		1,750,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,655,030.00		3,655,030.00		3,655,030.00
2. Unassigned/Unappropriated	9790	4,866,973.18		3,704,215.12		2,387,479.35
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,707,892.83		11,142,717.56		10,635,302.79

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,655,030.00		3,655,030.00		3,655,030.00
c. Unassigned/Unappropriated	9790	4,866,974.39		3,704,215.12		2,393,575.79
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.21)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,522,003.18		7,359,245.12		6,048,605.79
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.74%		13.39%		10.77%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		6,987.16		6,987.16		6,987.16
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,148,566.00		54,966,092.00		56,186,853.44
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)		54,148,566.00		54,966,092.00		56,186,853.44
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)		1,624,456.98		1,648,982.76		1,685,605.60
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)		1,624,456.98		1,648,982.76		1,685,605.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

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

Date of Meeting: Jun 28, 2012

For additional information on this certification, please contact:

Name: Diane Pearson-Brown

Title: Director, Fiscal Services

Telephone: (916) 375-7604 ext. 1012

E-mail: dpearson-brown@wusd.k12.ca.us

**ANNUAL BUDGET REPORT:**

July 1, 2012 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Washington Unified School District

Date: June 25, 2012

Place: West Sacramento Civic Center

Date: June 28, 2012

Time: 6:00 p.m.

Adoption Date: \_\_\_\_\_

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

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

Contact person for additional information on the budget reports:

Name: Diane Pearson-Brown

Telephone: (916) 375-7604 ext. 1012

Title: Director, Fiscal Services

E-mail: dpearson-brown@wusd.k12.ca.us

## Criteria and Standards Review Summary

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

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

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

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

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

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

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)	6,734.87	6,834.45	N/A	Met
Second Prior Year (2010-11)	6,834.45	6,899.72	N/A	Met
First Prior Year (2011-12)	6,898.97	7,005.74	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	7,005.74			

### 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)	7,166	7,219	N/A	Met
Second Prior Year (2010-11)	7,219	7,281	N/A	Met
First Prior Year (2011-12)	7,281	7,328	N/A	Met
Budget Year (2012-13)	7,328			

### 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)	6,818	7,219	94.4%
Second Prior Year (2010-11)	6,885	7,281	94.6%
First Prior Year (2011-12)	6,987	7,328	95.3%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

#### 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)	6,987	7,328	95.3%	Met
1st Subsequent Year (2013-14)	6,987	7,328	95.3%	Met
2nd Subsequent Year (2014-15)	6,987	7,328	95.3%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,534.21	6,747.21	6,915.89	7,102.62
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)	5,188.03	5,244.47	5,375.58	5,520.72
d. Prior Year Funded BRL per ADA		5,188.03	5,244.47	5,375.58
e. Difference (Step 1c minus Step 1d)		56.44	131.11	145.14
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.09%	2.50%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	7,005.74	7,005.74	7,005.74	7,005.74
b. Prior Year Revenue Limit (Funded) ADA		7,005.74	7,005.74	7,005.74
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		1.09%	2.50%	2.70%
Revenue Limit Standard (Step 3, plus/minus 1%):		.09% to 2.09%	1.50% to 3.50%	1.70% to 3.70%

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	7,688,277.00	7,688,277.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	37,023,840.00	37,232,826.00	38,163,647.00	39,194,065.00
District's Projected Change in Revenue Limit:		0.56%	2.50%	2.70%
<b>Revenue Limit Standard:</b>		<b>.09% to 2.09%</b>	<b>1.50% to 3.50%</b>	<b>1.70% to 3.70%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	31,523,307.42	35,287,816.81	89.3%
Second Prior Year (2010-11)	33,087,897.57	36,658,506.68	90.3%
First Prior Year (2011-12)	32,921,348.00	38,424,529.00	85.7%
	Historical Average Ratio:		88.4%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	3.0%	3.0%	3.0%
	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

### 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)	34,409,511.00	38,764,974.00	88.8%	Met
1st Subsequent Year (2013-14)	35,024,064.00	39,381,637.00	88.9%	Met
2nd Subsequent Year (2014-15)	35,650,911.00	40,402,636.00	88.2%	Met

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2011-12)	6,502,119.00		
Budget Year (2012-13)	4,365,788.00	-32.86%	Yes
1st Subsequent Year (2013-14)	4,365,788.00	0.00%	No
2nd Subsequent Year (2014-15)	4,365,788.00	0.00%	No

**Explanation:**  
(required if Yes)

It is the practice of this District to not budget prior year federal program deferred revenues at Adopted Budget. Deferred revenues from prior year 2010-11 totaling \$2.1M are included in First Prior Year (2011-12) amount.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2011-12)	9,678,285.00		
Budget Year (2012-13)	9,113,316.00	-5.84%	Yes
1st Subsequent Year (2013-14)	9,341,149.00	2.50%	No
2nd Subsequent Year (2014-15)	9,593,360.00	2.70%	No

**Explanation:**  
(required if Yes)

Home-to-school and Special Education transportation revenues are no longer budgeted as other state revenues, but are included in revenue limit. The reduction in revenue from these programs represent a \$400k reduction.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2011-12)	3,350,638.00		
Budget Year (2012-13)	2,680,758.00	-19.99%	Yes
1st Subsequent Year (2013-14)	2,680,758.00	0.00%	No
2nd Subsequent Year (2014-15)	2,680,758.00	0.00%	No

**Explanation:**  
(required if Yes)

Local revenues are anticipated to be \$500K less in fiscal year 2012-13 than in 2011-12.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2011-12)	2,709,458.00		
Budget Year (2012-13)	1,783,588.00	-34.17%	Yes
1st Subsequent Year (2013-14)	3,119,260.00	74.89%	Yes
2nd Subsequent Year (2014-15)	3,181,646.00	2.00%	No

**Explanation:**  
(required if Yes)

It is the practice of this District to not budget estimated carryover amounts at the Adopted Budget. 'First Prior Year' (2011-12) amount of \$2.7M includes carryover amount from fiscal 2010-11 of \$900K. The District also anticipates a new textbook adoption in fiscal 2013-14.

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

First Prior Year (2011-12)	7,548,776.00		
Budget Year (2012-13)	6,610,790.00	-12.43%	Yes
1st Subsequent Year (2013-14)	5,631,612.00	-14.81%	Yes
2nd Subsequent Year (2014-15)	5,925,454.00	5.22%	No

**Explanation:**  
(required if Yes)

It is the practice of this District to not budget estimated carryover amounts at the Adopted Budget. 'First Prior Year' (2011-12) amount of \$7.5M includes carryover amount from fiscal year 2010-11 of \$800K. Additionally, state funding reductions have forced the District to reduced planned expenditures for services and operation expenditures for the next two fiscal years.

**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)	19,531,042.00		
Budget Year (2012-13)	16,159,862.00	-17.26%	Not Met
1st Subsequent Year (2013-14)	16,387,695.00	1.41%	Met
2nd Subsequent Year (2014-15)	16,639,906.00	1.54%	Met

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

First Prior Year (2011-12)	10,258,234.00		
Budget Year (2012-13)	8,394,378.00	-18.17%	Not Met
1st Subsequent Year (2013-14)	8,750,872.00	4.25%	Met
2nd Subsequent Year (2014-15)	9,107,100.00	4.07%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

It is the practice of this District to not budget prior year federal program deferred revenues at Adopted Budget. Deferred revenues from prior year 2010-11 totaling \$2.1M are included in First Prior Year (2011-12) amount.

**Explanation:**

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

Home-to-school and Special Education transportation revenues are no longer budgeted as other state revenues, but are included in revenue limit. The reduction in revenue from these programs represent a \$400k reduction.

**Explanation:**

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

Local revenues are anticipated to be \$500K less in fiscal year 2012-13 than in 2011-12.

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

**Explanation:**

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

It is the practice of this District to not budget estimated carryover amounts at the Adopted Budget. 'First Prior Year' (2011-12) amount of \$2.7M includes carryover amount from fiscal 2010-11 of \$900K. The District also anticipates a new textbook adoption in fiscal 2013-14.

**Explanation:**

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

It is the practice of this District to not budget estimated carryover amounts at the Adopted Budget. 'First Prior Year' (2011-12) amount of \$7.5M includes carryover amount from fiscal year 2010-11 of \$800K. Additionally, state funding reductions have forced the District to reduced planned expenditures for services and operation expenditures for the next two fiscal years.



**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)	4,153,555.00	3,533,555.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	5,753,013.30	8,103,132.96	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			3,852,970.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			4,707,126.04
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	(1.21)
f. Available Reserves (Lines 1a through 1e)	9,906,568.30	11,636,687.96	8,560,094.83
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	55,066,258.33	54,373,634.68	57,346,673.00
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)	55,066,258.33	54,373,634.68	57,346,673.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	18.0%	21.4%	14.9%

**District's Deficit Spending Standard Percentage Levels  
(Line 3 times 1/3):**

<b>6.0%</b>	<b>7.1%</b>	<b>5.0%</b>
-------------	-------------	-------------

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	1,280,275.65	35,299,608.81	N/A	Met
Second Prior Year (2010-11)	2,283,600.32	36,687,506.68	N/A	Met
First Prior Year (2011-12)	678,159.00	38,475,457.00	N/A	Met
Budget Year (2012-13) (Information only)	(902,722.00)	38,764,974.00		

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

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

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

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

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	6,174,880.42	8,358,710.42	N/A	Met
Second Prior Year (2010-11)	7,485,465.42	9,638,986.07	N/A	Met
First Prior Year (2011-12)	12,011,939.07	11,922,586.39	0.7%	Met
Budget Year (2012-13) (Information only)	12,600,745.39			

<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):	6,987	6,987	6,987
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)	54,148,566.00	54,966,092.00	56,186,853.44
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)	54,148,566.00	54,966,092.00	56,186,853.44
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,624,456.98	1,648,982.76	1,685,605.60
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)	1,624,456.98	1,648,982.76	1,685,605.60

### 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)	3,655,030.00	3,655,030.00	3,655,030.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,866,974.39	3,704,215.12	2,393,575.79
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.21)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,522,003.18	7,359,245.12	6,048,605.79
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.74%	13.39%	10.77%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,624,456.98</b>	<b>1,648,982.76</b>	<b>1,685,605.60</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)

---

## SUPPLEMENTAL INFORMATION

---

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

**1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2011-12)	(4,055,771.00)			
Budget Year (2012-13)	(4,808,691.00)	752,920.00	18.6%	Not Met
1st Subsequent Year (2013-14)	(4,904,865.00)	96,174.00	2.0%	Met
2nd Subsequent Year (2014-15)	(5,002,962.00)	98,097.00	2.0%	Met

**1b. Transfers In, General Fund \***

First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met

**1c. Transfers Out, General Fund \***

First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

- 1a. 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)

Home-to-school and Special Education Transportation contributions will increase \$400K in current fiscal year. The District anticipates ongoing contributions to these programs and has no plan to eliminate the programs completely at this time.

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

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

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

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

--

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

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


## S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	14	Fund 01 & Fund 25	Object 7438 & 7439	7,951,421
Certificates of Participation	25	Fund 25	Object 7438 & 7439	63,378,895
General Obligation Bonds	19	Fund 51	Object 7438 & 7439	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01, Fund 11, Fund 12, Fund 13, Fund 25	Object 2xxx	50,000

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


Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	716,846	716,846	716,846	716,846
Certificates of Participation	4,729,225	4,722,063	4,722,563	4,720,513
General Obligation Bonds	3,300,694	3,608,019	3,809,807	4,023,454
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):


Total Annual Payments: 8,746,765 9,046,928 9,249,216 9,460,813

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

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The District uses RDA and Developer fee revenues for future debt service payments. Additionally, the City of West Sacramento reimburses the District for joint use of the high school facilities on an annual basis. Over the next three years the City will reimburse the District more than \$3M.

---

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

---

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

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

No

2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

11,823,048.00

4,918,257.00

Actuarial

Jun 12, 2012

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
266,514.00	270,484.00	339,712.00
334,661.00	334,661.00	334,661.00
266,514.00	270,484.00	339,712.00
73	78	83

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	393.0	392.0	392.0	392.0

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

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

No

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

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

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

2012/13 salary negotiations are not yet settled.

### 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

282,224

7. Amount included for any tentative salary schedule increases

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0	0	0

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
2,619,050	2,645,241	2,671,693
varies	varies	varies
1.0%	1.0%	1.0%

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

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
472,230	481,684	491,384
2.0%	2.0%	2.0%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-managment) FTE positions	277.0	254.0	254.0	254.0

**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.

2012-13 salary negotiations are not yet settled.

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

119,190

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**

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
1,500,715	1,515,722	1,530,879
varies	varies	varies
1.0%	1.0%	1.0%

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

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		

--

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
149,820	152,815	155,810
-12.0%	2.0%	2.0%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	36.0	35.0	35.0	35.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

42,806

4. Amount included for any tentative salary schedule increases

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0	0	0

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
240,673	243,080	245,511
varies	varies	varies
1.0%	1.0%	1.0%

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
68,450	69,825	71,225
-4.0%	2.0%	2.0%

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
21,600	21,600	21,600
0.0%	0.0%	0.0%

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

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?

No

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

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

No

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

Comments:  
(optional)

## End of School District Budget Criteria and Standards Review

SACS2012 Financial Reporting Software - 2012.1.0  
6/25/2012 7:52:01 AM

57-72694-0000000

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

Washington Unified

Yolo 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.