

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)

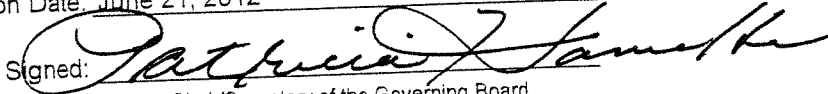
Budget available for inspection at:

Public Hearing:

Place: Pierce District Office
Date: June 15, 2012

Place: Pierce High School Library
Date: June 21, 2012
Time: 5:00 p.m.

Adoption Date: June 21, 2012

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

Contact person for additional information on the budget reports:

Name: Daena Meras

Telephone: (530)476-2892 ext. 13005

Title: Business Manager

E-mail: dmeras@pierce.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
		<ul style="list-style-type: none"> 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	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	n/a	
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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 		X

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Pierce Joint Unified School District is a member of North Valley Schools Insurance Group

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

Signed *Patricia Jangle*

Date of Meeting: Jun 21, 2012

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

For additional information on this certification, please contact:

Name: Daena Meras

Title: Business Manager

Telephone: (530)476-2892 ext. 13005

E-mail: dmeras@pierce.k12.ca.us

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)	1,195.40	1,213.47	N/A	Met
Second Prior Year (2010-11)	1,212.98	1,206.86	0.5%	Met
First Prior Year (2011-12)	1,214.89	1,214.89	0.0%	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	1,209.78			

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)	1,286	1,325	N/A	Met
Second Prior Year (2010-11)	1,325	1,309	1.2%	Not Met
First Prior Year (2011-12)	1,315	1,332	N/A	Met
Budget Year (2012-13)	1,337			

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)	1,268	1,325	95.7%
Second Prior Year (2010-11)	1,266	1,309	96.7%
First Prior Year (2011-12)	1,284	1,332	96.4%
		Historical Average Ratio:	96.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.8%

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)	1,285	1,337	96.1%	Met
1st Subsequent Year (2013-14)	1,280	1,332	96.1%	Met
2nd Subsequent Year (2014-15)	1,278	1,330	96.1%	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)	6,879.83	7,091.83	7,259.83	7,446.83
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)	5,462.45	5,512.34	5,642.92	5,788.27
d. Prior Year Funded BRL per ADA		5,462.45	5,512.34	5,642.92
e. Difference (Step 1c minus Step 1d)		49.89	130.58	145.35
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.91%	2.37%	2.58%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	1,214.89	1,209.78	1,206.63	1,203.71
b. Prior Year Revenue Limit (Funded) ADA		1,214.89	1,209.78	1,206.63
c. Difference (Step 2a minus Step 2b)		(5.11)	(3.15)	(2.92)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.42%	-0.26%	-0.24%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		0.49%	2.11%	2.34%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.51% to 1.49%	1.11% to 3.11%	1.34% to 3.34%

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)	2,772,974.00	3,024,338.00	3,024,338.00	3,024,338.00
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)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	7,132,885.00	6,678,329.00	6,828,610.00	6,996,111.00
District's Projected Change in Revenue Limit:		-6.37%	2.25%	2.45%
Revenue Limit Standard:		-5.1% to 1.49%	1.11% to 3.11%	1.34% to 3.34%
Status:		Not 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 NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

The Revenue Limit projected change in 2012/13 is not met due to projected trigger amount of \$441 per ADA added to the budget. This amount is a reduction of \$566,623.

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)	6,339,363.89	7,706,196.30	82.3%
Second Prior Year (2010-11)	6,107,690.80	7,272,825.02	84.0%
First Prior Year (2011-12)	6,521,759.00	8,022,713.00	81.3%
Historical Average Ratio:			82.5%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.5% to 85.5%	79.5% to 85.5%	79.5% to 85.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2012-13)	6,605,341.00	7,885,292.00	83.8%	Met
1st Subsequent Year (2013-14)	6,814,076.00	8,147,335.00	83.6%	Met
2nd Subsequent Year (2014-15)	6,931,462.00	8,308,598.00	83.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.49%	2.11%	2.34%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.51% to 10.49%	-7.89% to 12.11%	-7.66% to 12.34%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.51% to 5.49%	-2.89% to 7.11%	-2.66% to 7.34%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2011-12)	681,433.00		
Budget Year (2012-13)	285,834.00	-58.05%	Yes
1st Subsequent Year (2013-14)	285,834.00	0.00%	No
2nd Subsequent Year (2014-15)	285,824.00	0.00%	No

Explanation:
(required if Yes)
In 2012-13 the change is due to removing ARRA one-time funding from the budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	2,137,554.00		
Budget Year (2012-13)	2,147,497.00	0.47%	No
1st Subsequent Year (2013-14)	2,177,958.00	1.42%	No
2nd Subsequent Year (2014-15)	2,210,690.00	1.50%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2011-12)	435,889.00		
Budget Year (2012-13)	237,710.00	-45.47%	Yes
1st Subsequent Year (2013-14)	240,627.00	1.23%	No
2nd Subsequent Year (2014-15)	243,549.00	1.21%	No

Explanation:
(required if Yes)
In 2012-13 the change is due to one time funds received in 2011-12 for bus replacement.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2011-12)	843,936.00		
Budget Year (2012-13)	543,616.00	-35.59%	Yes
1st Subsequent Year (2013-14)	556,119.00	2.30%	No
2nd Subsequent Year (2014-15)	571,134.00	2.70%	No

Explanation:
(required if Yes)
In 2012-13 the change is due to carryover reduction.

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

First Prior Year (2011-12)	1,228,783.00		
Budget Year (2012-13)	1,142,087.00	-7.06%	Yes
1st Subsequent Year (2013-14)	1,177,744.00	3.12%	No
2nd Subsequent Year (2014-15)	1,217,611.00	3.39%	No

Explanation:
(required if Yes)

In 2012-13 the change is due to carryover reduction.

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)	3,254,876.00		
Budget Year (2012-13)	2,671,041.00	-17.94%	Not Met
1st Subsequent Year (2013-14)	2,704,419.00	1.25%	Met
2nd Subsequent Year (2014-15)	2,740,063.00	1.32%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2011-12)	2,072,719.00		
Budget Year (2012-13)	1,685,703.00	-18.67%	Not Met
1st Subsequent Year (2013-14)	1,733,863.00	2.86%	Met
2nd Subsequent Year (2014-15)	1,788,745.00	3.17%	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)

In 2012-13 the change is due to removing ARRA one-time funding from the budget.

Explanation:

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

Explanation:

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

In 2012-13 the change is due to one time funds received in 2011-12 for bus replacement.

- 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)

In 2012-13 the change is due to carryover reduction.

Explanation:

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

In 2012-13 the change is due to carryover reduction.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	10,223,541.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	10,223,541.00	102,235.41	208,667.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² 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)	1,948,637.69	2,783,851.66	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	13,834.38	14,225.91	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			2,483,231.43
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.01)	(0.01)	(0.12)
f. Available Reserves (Lines 1a through 1e)	1,962,472.06	2,798,077.56	2,483,231.31
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,367,190.58	9,578,003.99	10,916,093.00
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)	10,367,190.58	9,578,003.99	10,916,093.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	18.9%	29.2%	22.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.3%	9.7%	7.6%

¹Available 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.

²A 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)	(83,134.78)	7,726,448.33	1.1%	Met
Second Prior Year (2010-11)	834,560.58	7,272,825.02	N/A	Met
First Prior Year (2011-12)	(300,429.00)	8,022,713.00	3.7%	Met
Budget Year (2012-13) (Information only)	(862,517.00)	7,885,292.00		

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 ¹	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

¹ 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 ² (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)	988,963.68	2,035,863.86	N/A	Met
Second Prior Year (2010-11)	142,232.00	1,952,729.08	N/A	Met
First Prior Year (2011-12)	2,073,599.00	2,787,289.66	N/A	Met
Budget Year (2012-13) (Information only)	2,486,860.66			

² 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ 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):	1,285	1,280	1,278
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)	10,223,541.00	10,505,825.00	10,714,953.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,223,541.00	10,505,825.00	10,714,953.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	306,706.23	315,174.75	321,448.59
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)	306,706.23	315,174.75	321,448.59

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)	1,624,343.66	852,852.00	(113,792.00)
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.12)		
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)	1,624,343.54	852,852.00	(113,792.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.89%	8.12%	-1.06%
District's Reserve Standard (Section 10B, Line 7):	306,706.23	315,174.75	321,448.59
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

2014-15 Reserve standard is not met due the the revenue trigger reduction of \$441 if the tax initiative does not pass in November 2012, per the Governor's May revise. We have plans in place to meet the 2014-15 reserve.

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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

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 commitments¹ 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.

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

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

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

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				85,347
State School Building Loans				
Compensated Absences				44,526

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012

Type of Commitment (continued)	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	41,040	29,609	28,449	27,289
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)

Total Annual Payments: 41,040 29,609 28,449 27,289

Has total annual payment increased over prior year (2011-12)? No No No No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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)

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)	(853,370.00)			
Budget Year (2012-13)	(1,007,602.00)	154,232.00	18.1%	Not Met
1st Subsequent Year (2013-14)	(1,009,084.00)	1,482.00	0.1%	Met
2nd Subsequent Year (2014-15)	(1,036,927.00)	27,843.00	2.8%	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)

The majority of the 2012-13 change in contribution is due to an increase to the special education excess cost.

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)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	<input type="text"/>	<input type="text"/>

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

5. OPEB Contributions

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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	64.6	66.4	66.3	66.4

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.

We have not negotiated for 12/13.

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

43,760

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)
No	No	No

Certificated (Non-management) Prior Year Settlements

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

No		
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Certificated (Non-management) Step and Column Adjustments

- 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
87,530	89,270	91,055
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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	33.2	32.8	32.8	32.8

Classified (Non-management) Salary and Benefit Negotiations

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

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

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.

We have not negotiated for 2012/13

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	24,428	24,916	25,415
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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	13.0	13.0	13.0	13.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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)
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")			

Negotiations Not Settled

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

11,818

4. Amount included for any tentative salary schedule increases

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	23,636	24,109	24,590
Percent change in step & column over prior year	2.0%	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)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	7,149,393.00	0.00	7,149,393.00	6,689,983.00	0.00	6,689,983.00	-6.4%
2) Federal Revenue		8100-8299	52,843.00	628,590.00	681,433.00	36,864.00	248,970.00	285,834.00	-58.1%
3) Other State Revenue		8300-8599	1,211,305.00	926,249.00	2,137,554.00	1,203,762.00	943,735.00	2,147,497.00	0.5%
4) Other Local Revenue		8600-8799	147,887.00	288,002.00	435,889.00	99,768.00	137,942.00	237,710.00	-45.5%
5) TOTAL REVENUES			8,561,428.00	1,842,841.00	10,404,269.00	8,030,377.00	1,330,647.00	9,361,024.00	-10.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,154,503.00	814,865.00	4,969,368.00	4,248,709.00	545,923.00	4,794,632.00	-3.5%
2) Classified Salaries		2000-2999	862,152.00	477,751.00	1,339,903.00	832,801.00	445,821.00	1,278,622.00	-4.6%
3) Employee Benefits		3000-3999	1,505,104.00	344,822.00	1,849,926.00	1,523,831.00	281,518.00	1,805,349.00	-2.4%
4) Books and Supplies		4000-4999	403,680.00	440,256.00	843,936.00	307,848.00	235,768.00	543,616.00	-35.6%
5) Services and Other Operating Expenditures		5000-5999	1,108,975.00	119,808.00	1,228,783.00	1,019,886.00	122,201.00	1,142,087.00	-7.1%
6) Capital Outlay		6000-6999	59,851.00	166,179.00	226,030.00	4,994.00	24,993.00	29,987.00	-86.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,509.00	456,349.00	483,858.00	29,899.00	624,652.00	654,551.00	35.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(99,061.00)	73,350.00	(25,711.00)	(82,676.00)	57,373.00	(25,303.00)	-1.6%
9) TOTAL EXPENDITURES			8,022,713.00	2,893,380.00	10,916,093.00	7,885,292.00	2,338,249.00	10,223,541.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)									
			538,715.00	(1,050,539.00)	(511,824.00)	145,085.00	(1,007,602.00)	(862,517.00)	68.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	14,226.00	0.00	14,226.00	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(853,370.00)	853,370.00	0.00	(1,007,602.00)	1,007,602.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(853,370.00)	853,370.00	0.00	(1,007,602.00)	1,007,602.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,429.00)	(197,169.00)	(497,598.00)	(862,517.00)	0.00	(862,517.00)	73.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,787,289.66	388,586.79	3,175,876.45	2,486,860.66	191,417.79	2,678,278.45	-15.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			2,787,289.66	388,586.79	3,175,876.45	2,486,860.66	191,417.79	2,678,278.45	-15.7%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			2,787,289.66	388,586.79	3,175,876.45	2,486,860.66	191,417.79	2,678,278.45	-15.7%
e) Adjusted Beginning Balance (F1c + F1d)			2,486,860.66	191,417.79	2,678,278.45	1,624,343.66	191,417.79	1,815,761.45	-32.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	1,629.23	0.00	1,629.23	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	191,417.91	191,417.91	0.00	191,417.91	191,417.91	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	2,483,231.43	0.00	2,483,231.43	1,624,343.66	0.00	1,624,343.66	-34.6%
Reserve for Economic Uncertainties		9790	0.00	(0.12)	(0.12)	0.00	(0.12)	(0.12)	0.0%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	3,051,029.78	(265,317.59)	2,785,712.19				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	2,000.00	0.00	2,000.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	1,629.23	0.00	1,629.23				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9400							
9) Fixed Assets									
10) TOTAL ASSETS			3,054,659.01	(265,317.59)	2,789,341.42				
H. LIABILITIES									
1) Accounts Payable		9500	112,713.91	136,996.57	249,710.48				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			112,713.91	136,996.57	249,710.48				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			2,941,945.10	(402,314.16)	2,539,630.94				

Description	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment State Aid - Current Year	4,359,911.00	0.00	4,359,911.00	3,653,991.00	0.00	3,653,991.00	-16.2%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	26,545.00	0.00	26,545.00	26,972.00	0.00	26,972.00	1.6%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	14,873.00	0.00	14,873.00	New
County & District Taxes Secured Roll Taxes	2,746,859.00	0.00	2,746,859.00	2,863,061.00	0.00	2,863,061.00	4.2%
Unsecured Roll Taxes	287,451.00	0.00	287,451.00	215,377.00	0.00	215,377.00	-25.1%
Prior Years' Taxes	0.00	0.00	0.00	27,433.00	0.00	27,433.00	New
Supplemental Taxes	85,985.00	0.00	85,985.00	49,530.00	0.00	49,530.00	-42.4%
Education Revenue Augmentation Fund (ERAF)	(373,866.00)	0.00	(373,866.00)	(172,908.00)	0.00	(172,908.00)	-53.8%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	7,132,885.00	0.00	7,132,885.00	6,678,329.00	0.00	6,678,329.00	-6.4%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
Continuation Education ADA Transfer			0.00		0.00	0.00	0.0%
Community Day Schools Transfer			0.00		0.00	0.00	0.0%
Special Education ADA Transfer			0.00		0.00	0.00	0.0%
All Other Revenue Limit							

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)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	16,508.00	0.00	16,508.00	11,654.00	0.00	11,654.00	-29.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			7,149,393.00	0.00	7,149,393.00	6,689,983.00	0.00	6,689,983.00	-6.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	126,397.00	126,397.00	0.00	0.00	0.00	-100.0%
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		206,576.00	206,576.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		187,117.00	187,117.00		143,542.00	143,542.00	-23.3%
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		48,133.00	48,133.00		41,645.00	41,645.00	-13.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		53,751.00	53,751.00			53,751.00	53,751.00	0.0%
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		6,616.00	6,616.00			10,032.00	10,032.00	51.6%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	52,843.00	0.00	52,843.00	36,864.00	0.00	36,864.00	36,864.00	-30.2%
TOTAL, FEDERAL REVENUE			52,843.00	628,590.00	681,433.00	36,864.00	248,970.00	285,834.00	285,834.00	-58.1%
OTHER STATE REVENUE										
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		184,697.00	184,697.00			188,473.00	188,473.00	2.0%
Economic Impact Aid	7090-7091	8311		211,503.00	211,503.00			211,498.00	211,498.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Year Round School Incentive		8425		0.00	0.00			0.00	0.00	0.0%
Class Size Reduction, K-3	8434	8434	253,827.00	0.00	253,827.00	253,827.00	0.00	0.00	253,827.00	0.0%
Child Nutrition Programs	8520	8520	0.00	0.00	0.00			0.00	0.00	0.0%
Mandated Costs Reimbursements	8550	8550	23,206.00	0.00	23,206.00	11,300.00	0.00	11,300.00	11,300.00	-51.3%
Lottery - Unrestricted and Instructional Materials	8560	8560	146,853.00	23,159.00	170,012.00	158,238.00	31,851.00	190,089.00	190,089.00	11.8%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	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		188,456.00	188,456.00		188,456.00	188,456.00	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		282,600.00	282,600.00		302,400.00	302,400.00	7.0%
All Other State Revenue	All Other	8590	787,419.00	35,834.00	823,253.00	780,397.00	21,057.00	801,454.00	-2.6%
TOTAL, OTHER STATE REVENUE			1,211,305.00	926,249.00	2,137,554.00	1,203,762.00	943,735.00	2,147,497.00	0.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	28,665.00	0.00	28,665.00	26,040.00	0.00	26,040.00	-9.2%
Leases and Rentals		8660	25,550.00	0.00	25,550.00	25,550.00	0.00	25,550.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8677	11,960.00	131,007.00	142,967.00	0.00	137,942.00	137,942.00	-3.5%
Transportation Services	7230, 7240	8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees									
All Other Fees and Contracts									

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
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	81,712.00	156,995.00	238,707.00	48,178.00	0.00	48,178.00	-79.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers	6360	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
Other Transfers of Apportionments				0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	All Other	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	All Other	8793		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	0.0%
TOTAL, OTHER LOCAL REVENUE			147,887.00	288,002.00	435,889.00	99,768.00	137,942.00	237,710.00	-45.5%
TOTAL, REVENUES			8,561,428.00	1,842,841.00	10,404,269.00	8,030,377.00	1,330,647.00	9,361,024.00	-10.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,477,187.00	743,403.00	4,220,590.00	3,555,253.00	521,569.00	4,076,822.00	-3.4%
Certificated Pupil Support Salaries		1200	79,946.00	26,038.00	105,984.00	92,491.00	0.00	92,491.00	-12.7%
Certificated Supervisors' and Administrators' Salaries		1300	550,761.00	26,938.00	577,699.00	554,356.00	5,868.00	560,224.00	-3.0%
Other Certificated Salaries		1900	46,609.00	18,486.00	65,095.00	46,609.00	18,486.00	65,095.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,154,503.00	814,865.00	4,969,368.00	4,248,709.00	545,923.00	4,794,632.00	-3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,027.00	134,440.00	135,467.00	1,027.00	131,593.00	132,620.00	-2.1%
Classified Support Salaries		2200	348,452.00	248,547.00	596,999.00	330,701.00	233,413.00	564,114.00	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	94,374.00	72,079.00	166,453.00	94,374.00	69,401.00	163,775.00	-1.6%
Clerical, Technical and Office Salaries		2400	342,718.00	17,246.00	359,964.00	330,487.00	11,414.00	341,901.00	-5.0%
Other Classified Salaries		2900	75,581.00	5,439.00	81,020.00	76,212.00	0.00	76,212.00	-5.9%
TOTAL, CLASSIFIED SALARIES			862,152.00	477,751.00	1,339,903.00	832,801.00	445,821.00	1,278,622.00	-4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	336,110.00	66,989.00	403,099.00	350,493.00	45,036.00	395,529.00	-1.9%
PERS		3201-3202	93,692.00	48,066.00	141,758.00	87,884.00	43,624.00	131,508.00	-7.2%
OASDI/Medicare/Alternative		3301-3302	127,423.00	47,655.00	175,078.00	122,525.00	41,381.00	163,906.00	-6.4%
Health and Welfare Benefits		3401-3402	677,633.00	117,054.00	794,687.00	753,291.00	113,979.00	867,270.00	9.1%
Unemployment Insurance		3501-3502	80,769.00	20,801.00	101,570.00	55,961.00	10,904.00	66,865.00	-34.2%
Workers' Compensation		3601-3602	140,006.00	36,180.00	176,186.00	106,749.00	20,828.00	127,577.00	-27.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,431.00	8,077.00	16,508.00	5,888.00	5,766.00	11,654.00	-29.4%
Other Employee Benefits		3901-3902	41,040.00	0.00	41,040.00	41,040.00	0.00	41,040.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,505,104.00	344,822.00	1,849,926.00	1,523,831.00	281,518.00	1,805,349.00	-2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	110,826.00	91,510.06	202,336.06	74,454.00	6,719.00	81,173.00	-59.9%
Books and Other Reference Materials		4200	0.00	12,606.00	12,606.00	0.00	7,427.00	7,427.00	-41.1%

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	232,877.00	271,161.99	504,038.99	188,012.00	192,175.00	380,187.00	-24.6%
Noncapitalized Equipment		4400	59,977.00	64,977.95	124,954.95	45,382.00	29,447.00	74,829.00	-40.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			403,680.00	440,256.00	843,936.00	307,848.00	235,768.00	543,616.00	-35.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,833.00	20,370.00	39,203.00	19,159.00	20,351.00	39,510.00	0.8%
Dues and Memberships		5300	11,589.00	210.00	11,799.00	11,589.00	210.00	11,799.00	0.0%
Insurance		5400 - 5450	93,844.00	9,800.00	103,644.00	93,844.00	9,800.00	103,644.00	0.0%
Operations and Housekeeping Services		5500	343,442.00	0.00	343,442.00	347,746.00	0.00	347,746.00	1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,427.00	35,885.00	137,312.00	104,424.00	36,450.00	140,874.00	2.6%
Transfers of Direct Costs		5710	54,314.00	(54,314.00)	0.00	24,314.00	(24,314.00)	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	377,961.00	107,857.00	485,818.00	310,765.00	79,704.00	390,469.00	-19.6%
Communications		5900	107,565.00	0.00	107,565.00	108,045.00	0.00	108,045.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,108,975.00	119,808.00	1,228,783.00	1,019,886.00	122,201.00	1,142,087.00	-7.1%

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)	
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	54,857.00	0.00	54,857.00	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	4,994.00	166,179.00	171,173.00	4,994.00	24,993.00	29,987.00	-82.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			59,851.00	166,179.00	226,030.00	4,994.00	24,993.00	29,987.00	-86.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	27,509.00	456,349.00	483,858.00	29,899.00	624,652.00	654,551.00	35.3%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			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	0.00	0.00	0.00	0.00	0.00	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)			27,509.00	456,349.00	483,858.00	29,899.00	624,652.00	654,551.00	35.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(73,350.00)	73,350.00	0.00	(57,373.00)	57,373.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(25,711.00)	0.00	(25,711.00)	(25,303.00)	0.00	(25,303.00)	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(99,061.00)	73,350.00	(25,711.00)	(82,676.00)	57,373.00	(25,303.00)	-1.6%
TOTAL EXPENDITURES			8,022,713.00	2,893,380.00	10,916,093.00	7,885,292.00	2,338,249.00	10,223,541.00	-6.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	14,226.00	0.00	14,226.00	0.00	0.00	0.00	-100.0%
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			14,226.00	0.00	14,226.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(853,370.00)	853,370.00	0.00	(1,007,602.00)	1,007,602.00	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			(853,370.00)	853,370.00	0.00	(1,007,602.00)	1,007,602.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(839,144.00)	853,370.00	14,226.00	(1,007,602.00)	1,007,602.00	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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	7,149,393.00	0.00	7,149,393.00	6,689,983.00	0.00	6,689,983.00	-6.4%
2) Federal Revenue		8100-8299	52,843.00	628,590.00	681,433.00	36,864.00	248,970.00	285,834.00	-58.1%
3) Other State Revenue		8300-8599	1,211,305.00	926,249.00	2,137,554.00	1,203,762.00	943,735.00	2,147,497.00	0.5%
4) Other Local Revenue		8600-8799	147,887.00	288,002.00	435,889.00	99,768.00	137,942.00	237,710.00	-45.5%
5) TOTAL REVENUES			8,561,428.00	1,842,841.00	10,404,269.00	8,030,377.00	1,330,647.00	9,361,024.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,814,342.00	1,504,575.00	6,318,917.00	4,809,203.00	1,030,754.00	5,839,957.00	-7.6%
2) Instruction - Related Services	2000-2999		813,070.00	100,670.00	913,740.00	813,182.00	64,222.00	877,404.00	-4.0%
3) Pupil Services	3000-3999		168,435.00	522,155.00	690,590.00	168,589.00	361,389.00	529,978.00	-23.3%
4) Ancillary Services	4000-4999		141,876.00	11,290.00	153,166.00	141,851.00	0.00	141,851.00	-7.4%
5) Community Services	5000-5999		26,223.00	0.00	26,223.00	25,259.00	0.00	25,259.00	-3.7%
6) Enterprise	6000-6999		4,576.00	0.00	4,576.00	5,906.00	0.00	5,906.00	29.1%
7) General Administration	7000-7999		910,013.00	74,785.00	984,798.00	894,955.00	57,373.00	952,328.00	-3.3%
8) Plant Services	8000-8999		1,116,669.00	223,556.00	1,340,225.00	996,448.00	199,859.00	1,196,307.00	-10.7%
9) Other Outgo	9000-9999	Except 7600-7699	27,509.00	456,349.00	483,858.00	29,899.00	624,652.00	654,551.00	35.3%
10) TOTAL EXPENDITURES			8,022,713.00	2,893,380.00	10,916,093.00	7,885,292.00	2,338,249.00	10,223,541.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			538,715.00	(1,050,539.00)	(511,824.00)	145,085.00	(1,007,602.00)	(862,517.00)	68.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	14,226.00	0.00	14,226.00	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(853,370.00)	853,370.00	0.00	(1,007,602.00)	1,007,602.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(839,144.00)	853,370.00	14,226.00	(1,007,602.00)	1,007,602.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(300,429.00)	(197,169.00)	(497,598.00)	(862,517.00)	0.00	(862,517.00)	73.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,787,289.66	388,586.79	3,175,876.45	2,486,860.66	191,417.79	2,678,278.45	-15.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			2,787,289.66	388,586.79	3,175,876.45	2,486,860.66	191,417.79	2,678,278.45	-15.7%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			2,787,289.66	388,586.79	3,175,876.45	2,486,860.66	191,417.79	2,678,278.45	-15.7%
e) Adjusted Beginning Balance (F1c + F1d)			2,486,860.66	191,417.79	2,678,278.45	1,624,343.66	191,417.79	1,815,761.45	-32.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	1,629.23	0.00	1,629.23	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	191,417.91	191,417.91	0.00	191,417.91	191,417.91	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	2,483,231.43	0.00	2,483,231.43	1,624,343.66	0.00	1,624,343.66	-34.6%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	(0.12)	(0.12)	0.00	(0.12)	(0.12)	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
3200	ARRA: State Fiscal Stabilization Fund	0.31	0.31
6300	Lottery: Instructional Materials	0.22	0.22
7091	Economic Impact Aid: Limited English Proficiency (LEP)	185,040.07	185,040.07
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	0.50	0.50
9010	Other Restricted Local	6,376.81	6,376.81
Total, Restricted Balance		191,417.91	191,417.91

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	408,245.00	434,724.00	6.5%
3) Other State Revenue		8300-8599	34,416.00	37,089.00	7.8%
4) Other Local Revenue		8600-8799	127,256.00	120,828.00	-5.1%
5) TOTAL, REVENUES			569,917.00	592,641.00	4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	199,723.00	203,192.00	1.7%
3) Employee Benefits		3000-3999	85,310.00	84,731.00	-0.7%
4) Books and Supplies		4000-4999	244,190.00	248,947.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	30,468.00	30,468.00	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	25,711.00	25,303.00	-1.6%
9) TOTAL, EXPENDITURES			585,402.00	592,641.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,485.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,485.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,875.36	82,390.36	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,875.36	82,390.36	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,875.36	82,390.36	-15.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	200.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	152,283.32		
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	200.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			152,483.32		
H. LIABILITIES					
1) Accounts Payable		9500	43,811.02		
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			43,811.02		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			108,672.30		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
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%
FEDERAL REVENUE					
Child Nutrition Programs		8220	408,245.00	434,724.00	6.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			408,245.00	434,724.00	6.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	34,416.00	37,089.00	7.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,416.00	37,089.00	7.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	114,215.00	108,521.00	-5.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,016.00	1,575.00	-60.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	9,025.00	10,732.00	18.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,256.00	120,828.00	-5.1%
TOTAL, REVENUES			569,917.00	592,641.00	4.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	148,093.00	151,563.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	51,630.00	51,629.00	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			199,723.00	203,192.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,643.00	21,459.00	4.0%
OASDI/Medicare/Alternative		3301-3302	15,278.00	15,544.00	1.7%
Health and Welfare Benefits		3401-3402	40,585.00	41,222.00	1.6%
Unemployment Insurance		3501-3502	3,216.00	2,237.00	-30.4%
Workers' Compensation		3601-3602	5,588.00	4,269.00	-23.6%
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			85,310.00	84,731.00	-0.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,204.00	19,204.00	0.0%
Noncapitalized Equipment		4400	2,050.00	2,050.00	0.0%
Food		4700	222,936.00	227,693.00	2.1%
TOTAL, BOOKS AND SUPPLIES			244,190.00	248,947.00	1.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,085.00	1,085.00	0.0%
Dues and Memberships		5300	265.00	265.00	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	4,700.00	4,700.00	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	24,068.00	24,068.00	0.0%
Communications		5900	350.00	350.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,468.00	30,468.00	0.0%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	25,711.00	25,303.00	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,711.00	25,303.00	-1.6%
TOTAL, EXPENDITURES			585,402.00	592,641.00	1.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
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	511.00	0.00	-100.0%
5) TOTAL REVENUES			511.00	0.00	-100.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			511.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,226.00	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			(14,226.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,715.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,225.91	510.91	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,225.91	510.91	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,225.91	510.91	-96.4%
2) Ending Balance, June 30 (E + F1e)			510.91	510.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	510.91	510.91	0.0%
Bus replacement reserve	0000	9780		510.91	
Bus Replacement Reserves	0000	9780	510.91		
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,736.30		
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			14,736.30		
H. LIABILITIES					
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		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)				14,736.30	

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	511.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			511.00	0.00	-100.0%
TOTAL, REVENUES			511.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	14,226.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,226.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,226.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,379.00	24,379.00	-36.5%
5) TOTAL, REVENUES			38,379.00	24,379.00	-36.5%
B. EXPENDITURES					
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	8,150.00	20,779.00	155.0%
6) Capital Outlay		6000-6999	3,600.00	3,600.00	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			11,750.00	24,379.00	107.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,629.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,629.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	812,923.26	839,552.26	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			812,923.26	839,552.26	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			812,923.26	839,552.26	3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	839,552.26	839,552.26	0.0%
Facility Needs	0000	9780		839,552.26	
Facility Needs	0000	9780	839,552.26		
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	830,818.66		
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			830,818.66		
H. LIABILITIES					
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		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			830,818.66		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	29,000.00	15,000.00	-48.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	7,750.00	7,750.00	0.0%
Other Local Revenue All Other Local Revenue		8699	1,629.00	1,629.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,379.00	24,379.00	-36.5%
TOTAL, REVENUES			38,379.00	24,379.00	-36.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	8,150.00	20,779.00	155.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,150.00	20,779.00	155.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,600.00	3,600.00	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			3,600.00	3,600.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, EXPENDITURES			11,750.00	24,379.00	107.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
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	292.00	0.00	-100.0%
5) TOTAL, REVENUES			292.00	0.00	-100.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			292.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,117.38	8,409.38	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,117.38	8,409.38	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,117.38	8,409.38	3.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,409.38	8,409.38	0.0%
Facility Reserve	0000	9780		8,409.38	
Facility Reserve	0000	9780	8,409.38		
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,408.79		
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			8,408.79		
H. LIABILITIES					
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		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			8,408.79		

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	292.00	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			292.00	0.00	-100.0%
TOTAL, REVENUES			292.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
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	1,886.00	1,886.00	0.0%
4) Other Local Revenue		8600-8799	309,135.00	309,135.00	0.0%
5) TOTAL, REVENUES			311,021.00	311,021.00	0.0%
B. EXPENDITURES					
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	420,050.00	393,634.00	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			420,050.00	393,634.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,029.00)	(82,613.00)	-24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(109,029.00)	(82,613.00)	-24.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	782,863.89	673,834.89	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			782,863.89	673,834.89	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			782,863.89	673,834.89	-13.9%
2) Ending Balance, June 30 (E + F1e)			673,834.89	591,221.89	-12.3%
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	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	673,834.89	591,221.89	-12.3%
Bond Fund Balance	0000	9780		591,221.89	
Bond Fund Balance	0000	9780	673,834.89		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,093,797.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,093,797.53		
H. LIABILITIES					
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		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,093,797.53		

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,886.00	1,886.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,886.00	1,886.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	261,206.00	261,206.00	0.0%
Unsecured Roll		8612	33,660.00	33,660.00	0.0%
Prior Years' Taxes		8613	(10,205.00)	(10,205.00)	0.0%
Supplemental Taxes		8614	6,376.00	6,376.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	18,098.00	18,098.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			309,135.00	309,135.00	0.0%
TOTAL, REVENUES			311,021.00	311,021.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	260,000.00	360,000.00	38.5%
Bond Interest and Other Service Charges		7434	160,050.00	33,634.00	-79.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			420,050.00	393,634.00	-6.3%
TOTAL, EXPENDITURES			420,050.00	393,634.00	-6.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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
ELEMENTARY						
1. General Education			916.74	916.79	916.79	916.79
a. Kindergarten	103.06	103.02				
b. Grades One through Three	294.02	294.00				
c. Grades Four through Six	310.48	310.40				
d. Grades Seven and Eight	226.55	226.00				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.11	0.09				
g. Community Day School						
2. Special Education						
a. Special Day Class	2.94	2.90				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	937.16	936.41	916.74	916.79	916.79	916.79
HIGH SCHOOL						
4. General Education			353.56	368.06	368.06	368.06
a. Grades Nine through Twelve	333.77	333.40				
b. Continuation Education	6.53	6.50				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	0.40	0.40				
e. Community Day School						
5. Special Education						
a. Special Day Class	5.89	5.89				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	346.59	346.19	353.56	368.06	368.06	368.06
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School			0.64			
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School			17.38			
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	18.02	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	1,283.75	1,282.60	1,288.32	1,284.85	1,284.85	1,284.85
11. ADA for Necessary Small Schools also included in lines 3 and 6.			73.42			75.08
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)	1,283.75	1,282.60	1,288.32	1,284.85	1,284.85	1,284.85
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						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	4,969,368.00	301	0.00	303	4,969,368.00	305	92,401.00		307	4,876,967.00	309
2000 - Classified Salaries	1,339,903.00	311	16,217.00	313	1,323,686.00	315	287,313.00		317	1,036,373.00	319
3000 - Employee Benefits (Excluding 3600)	1,833,418.00	321	2,361.00	323	1,831,057.00	325	101,260.00		327	1,729,797.00	329
4000 - Books, Supplies Equip Replace. (6500)	843,936.00	331	13,442.00	333	830,494.00	335	253,361.00		337	577,133.00	339
5000 - Services... & 7300 - Indirect Costs	1,203,072.00	341	2,758.00	343	1,200,314.00	345	63,268.00		347	1,137,046.00	349
TOTAL					10,154,919.00	365			TOTAL	9,357,316.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.16%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.16%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	9,357,316.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	4,794,632.00	301	0.00	303	4,794,632.00	305	20,716.00		307	4,773,916.00	309
2000 - Classified Salaries	1,278,622.00	311	11,202.00	313	1,267,420.00	315	274,968.00		317	992,452.00	319
3000 - Employee Benefits (Excluding 3800)	1,793,695.00	321	1,351.00	323	1,792,344.00	325	83,359.00		327	1,708,985.00	329
4000 - Books, Supplies Equip Replace. (6500)	543,616.00	331	12,067.00	333	531,549.00	335	196,071.00		337	335,478.00	339
5000 - Services... & 7300 - Indirect Costs	1,116,784.00	341	6,648.00	343	1,110,136.00	345	60,897.00		347	1,049,239.00	349
TOTAL					9,496,081.00	365			TOTAL	8,860,070.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.65%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	8,860,070.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	258,076.49		32,902.22	290,978.71
2. State Lottery Revenue	8560	146,853.00		23,159.00	170,012.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(59,025.00)	59,025.00		0.00
6. Total Available (Sum Lines A1 through A5)		345,904.49	59,025.00	56,061.22	460,990.71
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	915.00			915.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	127.00			127.00
4. Books and Supplies	4000-4999	64,471.00		56,061.00	120,532.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,567.00			7,567.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		73,080.00	0.00	56,061.00	129,141.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	272,824.49	59,025.00	0.22	331,849.71
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,916,093.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	755,041.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	26,223.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	226,030.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	16,508.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				268,761.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	15,485.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				9,907,776.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				9,907,776.00

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		1,282.60
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		1,282.60
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		1,282.60
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,724.76
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,758,314.29	6,915.42
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	8,758,314.29	6,915.42
B. Required effort (Line A.2 times 90%)	7,882,482.86	6,223.88
C. Current year expenditures (Line I.G and Line II.F)	9,907,776.00	7,724.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	332,727.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				332,727.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	9,907,776.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,724.76
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,736.83	6,879.83
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	6,879.83	7,091.83
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,879.83	7,091.83
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	1,214.89	1,209.78
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	8,358,236.67	8,579,554.10
6. Allowance for Necessary Small School	0489	588,549.00	610,193.00
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	56,096.00	58,577.00
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	9,002,881.67	9,248,324.10
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	7,148,107.99	7,188,537.36
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	100,290.00	68,069.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	16,508.00	11,654.00
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)	---	83,782.00	56,415.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	7,231,889.99	7,244,952.36

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	2,772,974.00	3,024,338.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,772,974.00	3,024,338.00
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	4,458,915.99	4,220,614.36
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	99,005.00	
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	---		(566,623.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(99,005.00)	(566,623.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	4,359,910.99	3,653,991.36
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	4,359,910.99	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	20,516.00	20,516.00
46. California High School Exit Exam	9002	32,737.00	32,737.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	7,309.00	7,309.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(25,711.00)				
Other Sources/Uses Detail					14,226.00	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	25,711.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	14,226.00	0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	25,711.00	(25,711.00)	14,226.00	14,226.00	0.00	0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	25,303.00	(25,303.00)	0.00	0.00		

Pierce Joint Unified School District

2012/13

BUDGET ADOPTION

Unrestricted/Restricted
MULTIPLE YEAR PROJECTION - June 21, 2012

INCOME	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
8011-8089 REVENUE LIMIT SOURCES	6,678,329	6,828,610	6,996,111
8019 PRIOR YEAR ADJUSTMENTS	0	0	0
8092 PERS REDUCTION TRANSFER	<u>11,654</u>	<u>11,887</u>	<u>12,125</u>
<i>TOTAL REVENUE LIMIT SOURCES</i>	6,689,983	6,840,497	7,008,236
<i>TOTAL FEDERAL REVENUE</i>	285,834	285,834	285,834
STATE REVENUES			
8311 STATE APPORTIONMENT PROGRAMS	399,971	407,170	414,907
8434 CLASS SIZE REDUCTION	253,827	253,827	253,827
8550 MANDATED COSTS	11,300	11,300	11,300
8560 LOTTERY	190,089	190,089	190,089
8590 OTHER STATE	<u>1,292,310</u>	<u>1,315,572</u>	<u>1,340,567</u>
<i>TOTAL STATE REVENUE</i>	2,147,497	2,177,958	2,210,690
OTHER LOCAL REVENUES			
8650 LEASES AND RENTALS	26,040	26,483	26,933
8660 INTEREST	25,550	24,860	24,114
8677 INTERAGENCY REVENUES	137,942	140,287	142,672
8699 OTHER LOCAL INCOME	48,178	48,997	49,830
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL LOCAL REVENUES</i>	237,710	240,627	243,549
TOTAL REVENUES	9,361,024	9,544,916	9,748,309
8912-8919 INTERFUND TRANSFERS IN	0	0	0
TOTAL REVENUES AND TRANSFERS IN	9,361,024	9,544,916	9,748,309
 EXPENDITURES			
1100 TEACHER'S SALARIES	4,076,822	4,254,358	4,337,526
1200 PUPIL SUPPORT SALARIES	92,491	94,341	96,228
1300 SUPERVISOR/ADMIN. SALARIES	560,224	571,428	582,857
1900 OTHER CERTIFICATED SALARIES	<u>65,095</u>	<u>66,397</u>	<u>67,725</u>
<i>TOTAL CERTIFICATED</i>	4,794,632	4,986,525	5,084,335
2100 INSTRUCTIONAL AIDES	132,620	135,272	137,978
2200 CLASSIFIED SUPPORT	564,114	575,396	586,904
2300 CLASSIFIED ADMINISTRATORS	163,775	167,051	170,392
2400 CLERICAL AND OFFICE	341,901	348,739	355,714
2900 OTHER CLASSIFIED SALARIES	<u>76,212</u>	<u>77,736</u>	<u>79,291</u>
<i>TOTAL CLASSIFIED</i>	1,278,622	1,304,194	1,330,278
<i>TOTAL SALARIES</i>	6,073,254	6,290,719	6,414,613
3100 STRS	395,529	411,388	419,458
3200 PERS	131,508	134,138	136,821
3300 SOCIAL SECURITY/MEDICARE	163,906	167,184	170,528
3400 HEALTH	867,270	867,270	867,270
3500 UNEMPLOYMENT INSURANCE	66,865	68,202	69,566

EXPENDITURES (Continued)	12/13	13/14	14/15
3600 WORKER'S COMPENSATION	127,577	130,129	132,731
3800 PERS REDUCTION	11,654	11,887	12,125
3900 OTHER BENEFITS	<u>41,040</u>	<u>29,609</u>	<u>28,449</u>
<i>TOTAL BENEFITS</i>	1,805,349	1,819,807	1,836,948
4100 TEXTBOOKS	81,173	83,040	85,282
4200 OTHER BOOKS	7,427	7,598	7,803
4300 INSTRUCTIONAL SUPPLIES	380,187	388,931	399,432
4400 NON CAPITALIZED EQUIPMENT	<u>74,829</u>	<u>76,550</u>	<u>78,617</u>
<i>TOTAL BOOKS AND SUPPLIES</i>	543,616	556,119	571,134
5200 TRAVEL AND CONFERENCE	39,510	40,419	41,510
5300 DUES AND MEMBERSHIPS	11,799	12,070	12,396
5400 INSURANCE	103,644	106,028	108,891
5500 UTILITIES	347,746	365,133	383,390
5600 CONTRACTS, RENTS, LEASES	140,874	144,114	148,005
5800 OTHER SERV. & OPERATING EXP.	390,469	399,450	410,236
5900 COMMUNICATIONS	<u>108,045</u>	<u>110,530</u>	<u>113,183</u>
<i>TOTAL CONTRACTS</i>	1,142,087	1,177,744	1,217,611
6170 LAND IMPROVEMENTS	0	0	0
6200 NEW BLDGS/IMPROVEMENTS	0	19,754	20,287
6400 NEW EQUIPMENT	29,987	0	0
6500 EQUIPMENT REPLACEMENT	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EQUIPMENT</i>	29,987	19,754	20,287
7142 COMMUNITY SCHOOL/SELPA	654,551	667,642	680,995
7282 ALL OTHER TRANSFERS TO COUNTY	0	0	0
7350 INTERFUND INDIRECT COST	-25,303	-25,961	-26,636
7400 DEBT SERVICE	0	0	0
7600 TRANSFERS TO OTHER FUNDS	0	0	0
7649 OTHER LOAN PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL 7000 OTHER OUTGO</i>	629,248	641,681	654,359
TOTAL EXPENDITURES & TRANSFERS OUT	10,223,541	10,505,825	10,714,953

MULTIPLE YEAR PROJECTION SUMMARY

2012/13

REVENUE LIMIT PROJECTION UNRESTRICTED/RESTRICTED

	12/13	13/14	14/15
INFLATION INCREASE IN %	3.24%	2.50%	2.70%
Deficit Reduction	-22.272%	-22.272%	-22.272%
1. BASE REVENUE LIMIT PER ADA	6,879.83	7,091.83	7,259.83
2. INFLATION INCREASE IN \$	212.00	168.00	187.00
4. OTHER ADJUSTMENTS-	0.00	0.00	0.00
5. TOTAL, BASE REVENUE LIMIT PER ADA	7,091.83	7,259.83	7,446.83
TOTAL REVENUE LIMIT (ADA)	1,209.78	1,206.63	1,203.71
BASE REVENUE LIMIT	8,579,554	8,759,929	8,963,824
NECESSARY SMALL SCHOOL ADJUSTMENT	610,193	617,515	624,925
BEGINNING TEACHER SALARY	58,577	60,041	61,663
SUBTOTAL	9,248,324	9,437,485	9,650,412
DEFICIT	0.777280	0.777280	0.777280
	7,188,537	7,335,569	7,501,072
DEFICIT	1.000000	1.000000	1.000000
DEFICITED REVENUE LIMIT	7,188,537	7,335,569	7,501,072
OTHER ADJUSTMENTS (PRIOR YEAR)			
SPECIAL EDUCATION/COMM SCHOOL TRANSFERS	0	0	0
PERS REDUCTION	-11,654	-11,887	-12,125
UNEMPLOYMENT	68,069	69,430	70,819
OTHER ADJUSTMENTS-ONGOING TRIGGER CUTS	<u>-566.623</u>	<u>-564.502</u>	<u>-563.655</u>
TOTAL REVENUE LIMIT	6,678,329	6,828,610	6,996,111
HOURLY PROGRAMS (8590)	<u>60.562</u>	<u>60.562</u>	<u>60.562</u>
ADA PROJECTION			
REGULAR ADA	1,284.86	1,280.05	1,278.13
SPECIAL EDUCATION/COMMUNITY SCHOOL ADA	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LESS: NECESSARY SMALL SCHOOL ADA	1,284.86	1,280.05	1,278.13
REVENUE LIMIT ADA	-75.08	-73.42	-74.42
	1,209.78	1,206.63	1,203.71
CBEDS Projections	1337	1332	1330

MULTIPLE YEAR PROJECTION SUMMARY
2012/13
BUDGET ADOPTION

Unrestricted/Restricted
MULTIPLE YEAR PROJECTION - June 21, 2012

	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
TOTAL REVENUES & TRANSFERS IN	9,361,024	9,544,916	9,748,309
TOTAL EXPENSES & TRANSFERS OUT	10,223,541	10,505,825	10,714,953
TOTAL REVENUES LESS EXPENDITURES	-862,517	-960,909	-966,643
BEGINNING BALANCE	2,678,278	1,815,761	854,852
LESS AMOUNT ABOVE REVENUES LESS EXP	-862,517	-960,909	-966,643
LESS REVOLVING CASH	<u>-2,000</u>	<u>-2,000</u>	<u>-2,000</u>
UNDISTRIBUTED RESERVE	1,813,761	852,852	-113,791
% UNDISTRIBUTED RESERVE	17.74%	8.12%	-1.06%
3% UNDISTRIBUTED RESERVE IS	306,706	315,175	321,449
AMOUNT ABOVE (-BELOW) 3%	1,507,055	537,678	-435,240
5% UNRESTRICTED BOARD RESERVE	394,265	407,367	415,430
AMOUNT ABOVE (-BELOW) 5%	1,419,497	445,486	-529,221

**Pierce Joint Unified School District
2012/13
BUDGET ADOPTION**

UNRESTRICTED MULTIPLE YEAR PROJECTION - June 21, 2012
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INCOME	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
8011-8089 REVENUE LIMIT SOURCES	6,678,329	6,828,610	6,996,111
8019 PRIOR YEAR ADJUSTMENTS			
8092 PERS REDUCTION TRANSFER	<u>11,654</u>	<u>11,887</u>	<u>12,125</u>
<i>TOTAL REVENUE LIMIT SOURCES</i>	6,689,983	6,840,497	7,008,236
<i>TOTAL FEDERAL REVENUE</i>	36,864	36,864	36,864
STATE REVENUES			
8311 STATE APPORTIONMENT PROGRAMS	0	0	0
8434 CLASS SIZE REDUCTION	253,827	253,827	253,827
8550 MANDATED COSTS	11,300	11,300	11,300
8560 LOTTERY	158,238	158,238	158,238
8590 OTHER STATE	<u>780,397</u>	<u>794,444</u>	<u>809,539</u>
<i>TOTAL STATE REVENUE</i>	1,203,762	1,217,809	1,232,904
OTHER LOCAL REVENUES			
8650 LEASES AND RENTALS	26,040	26,483	26,933
8660 INTEREST	25,550	24,860	24,114
8677 INTERAGENCY SERVICES	0	0	0
8699 OTHER LOCAL INCOME	48,178	48,997	49,830
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL LOCAL REVENUES</i>	99,768	100,340	100,877
8912-8919 INTERFUND TRANSFERS IN	0	0	0
TOTAL REVENUES	8,030,377	8,195,510	8,378,881
8980-8999 CONTRIBUTIONS TO RESTRICTED	-1,007,602	-1,009,084	-1,036,927
EXPENDITURES			
1100 TEACHER'S SALARIES	3,555,253	3,722,358	3,794,886
1200 PUPIL SUPPORT SALARIES	92,491	94,341	96,228
1300 SUPERVISOR/ADMIN. SALARIES	554,356	565,443	576,752
1900 OTHER CERTIFICATED SALARIES	<u>46,609</u>	<u>47,541</u>	<u>48,492</u>
<i>TOTAL CERTIFICATED</i>	4,248,709	4,429,683	4,516,358
2100 INSTRUCTIONAL AIDES	1,027	1,048	1,068
2200 CLASSIFIED SUPPORT	330,701	337,315	344,061
2300 CLASSIFIED ADMINISTRATORS	94,374	96,261	98,187
2400 CLERICAL AND OFFICE	330,487	337,097	343,839
2900 OTHER CLASSIFIED SALARIES	<u>76,212</u>	<u>77,736</u>	<u>79,291</u>
<i>TOTAL CLASSIFIED</i>	832,801	849,457	866,446

<i>TOTAL SALARIES</i>	5,081,510	5,279,140	5,382,804
3100 STRS	350,493	365,449	372,600
3200 PERS	87,884	89,642	91,435
3300 SOCIAL SECURITY/MEDICARE	122,525	124,976	127,475
3400 HEALTH	753,291	753,291	753,291
3500 UNEMPLOYMENT INSURANCE	55,961	57,080	58,222
EXPENDITURES (Continued)	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
3600 WORKER'S COMPENSATION	106,749	108,884	111,062
3800 PERS REDUCTION	5,888	6,006	6,126
3900 OTHER BENEFITS	<u>41,040</u>	<u>29,609</u>	<u>28,449</u>
<i>TOTAL BENEFITS</i>	1,523,831	1,534,936	1,548,658
4100 APPROVED TEXTBOOKS	74,454	76,166	78,223
4200 BOOKS OTHER THAN TEXTBOOKS	0	0	0
4300 INSTRUCTIONAL SUPPLIES	188,012	192,336	197,529
4400 NON CAPITALIZED EQUIPMENT	<u>45,382</u>	<u>46,426</u>	<u>47,679</u>
<i>TOTAL BOOKS AND SUPPLIES</i>	307,848	314,929	323,432
5200 TRAVEL AND CONFERENCE	19,159	19,600	20,129
5300 DUES AND MEMBERSHIPS	11,589	11,856	12,176
5400 INSURANCE	93,844	96,002	98,594
5500 UTILITIES	347,746	365,133	383,059
5600 CONTRACTS, RENTS, LEASES	104,424	106,826	109,710
5700 TRANSFERS OF DIRECT COSTS	24,314	24,873	25,545
5800 OTHER SERV. & OPERATING EXP.	310,765	317,913	326,496
5900 COMMUNICATIONS	<u>108,045</u>	<u>110,530</u>	<u>113,514</u>
<i>TOTAL CONTRACTS</i>	1,019,886	1,052,733	1,089,223
6100 IMPROVEMENTS OF SITES	0	0	0
6170 LAND IMPROVEMENTS	0	0	0
6200 NEW BLDGS/IMPROVEMENTS	0	19,754	20,287
6400 NEW EQUIPMENT	4,994	0	0
6500 EQUIPMENT REPLACEMENT	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EQUIPMENT</i>	4,994	19,754	20,287
7142 COMMUNITY SCHOOL/SELPA	29,899	30,497	31,107
7282 ALL OTHER TRANSFERS TO COUNTY	0	0	0
7310 TRANSFERS OF INDIRECT COSTS	-57,373	-58,693	-60,277
7350 TRANSFERS OF INDIRECT COSTS-INTERFUND	-25,303	-25,961	-26,636
7600 TRANSFERS TO OTHER FUNDS	0	0	0
7649 OTHER LOAN PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL 7000 OTHER OUTGO</i>	-52,777	-54,156	-55,806
TOTAL EXPENDITURES & TRANSFERS OUT	7,885,292	8,147,335	8,308,598

UNRESTRICTED
MULTIPLE YEAR PROJECTION SUMMARY

	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
TOTAL REVENUES	8,030,377	8,195,510	8,378,881
Other Financing Sources-Contributions to Rest.	<u>-1,007,602</u>	<u>-1,009,084</u>	<u>-1,036,927</u>
Total Revenues & Contributions	7,022,775	7,186,426	7,341,954
TOTAL EXPENSES & TRANSFERS OUT	7,885,292	8,147,335	8,308,598
TOTAL REVENUES LESS EXPENDITURES	-862,517	-960,909	-966,644
BEGINNING BALANCE	2,678,278	1,815,761	854,852
LESS AMOUNT ABOVE REVENUES LESS EXP	-862,517	-960,909	-966,644
LESS REVOLVING CASH	<u>-2,000</u>	<u>-2,000</u>	<u>-2,000</u>
UNDISTRIBUTED RESERVE	1,813,761	852,852	-113,792
% UNDISTRIBUTED RESERVE	23.00%	10.47%	-1.37%
3% UNDISTRIBUTED RESERVE IS	306,706	315,175	321,449
AMOUNT ABOVE (-BELOW) 3%	1,507,055	537,678	-435,240
5% UNRESTRICTED BOARD RESERVE	394,265	407,367	415,430
AMOUNT ABOVE (-BELOW) 5%	1,419,497	445,486	-529,222

**REVENUE LIMIT PROJECTION
UNRESTRICTED**

	12/13	13/14	14/15
INFLATION INCREASE IN %	3.24%	2.50%	2.70%
Deficit Reduction	-22.272%	-22.272%	-22.272%
1. BASE REVENUE LIMIT PER ADA	6,879.83	7,091.83	7,259.83
2. INFLATION INCREASE IN \$	212.00	168.00	187.00
4. OTHER ADJUSTMENTS-EQUALIZ	0.00	0.00	0.00
5. TOTAL, BASE REVENUE LIMIT PER ADA	7,091.83	7,259.83	7,446.83
TOTAL REVENUE LIMIT (ADA)	1,209.78	1,206.63	1,203.71
BASE REVENUE LIMIT	8,579,554	8,759,929	8,963,824
NECESSARY SMALL SCHOOL ADJUSTMENT	610,193	617,515	624,925
BEGINNING TEACHER SALARY	58,577	60,041	61,663
SUBTOTAL	9,248,324	9,437,485	9,650,412
DEFICIT	0.777280	0.777280	0.777280
	7,188,537	7,335,569	7,501,072
DEFICIT	1.000000	1.000000	1.000000
DEFICITED REVENUE LIMIT	7,188,537	7,335,569	7,501,072
OTHER ADJUSTMENTS (PRIOR YEAR)			
SPECIAL EDUCATION/COMM SCHOOL TRANSFERS	0	0	0
PERS REDUCTION	-11,654	-11,887	-12,125
UNEMPLOYMENT	68,069	69,430	70,819
OTHER ADJUSTMENTS-ONGOING TRIGGER CUTS	<u>-566,623</u>	<u>-564,502</u>	<u>-563,655</u>
TOTAL REVENUE LIMIT	6,678,329	6,828,610	6,996,111
HOURLY PROGRAMS (8590)	<u>60,562</u>	<u>60,562</u>	<u>60,562</u>
ADA PROJECTION			
REGULAR ADA	1,284.86	1,280.05	1,278.13
SPECIAL EDUCATION/COMMUNITY SCHOOL ADA	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LESS: NECESSARY SMALL SCHOOL ADA	1,284.86	1,280.05	1,278.13
REVENUE LIMIT ADA	-75.08	-73.42	-74.42
	1,209.78	1,206.63	1,203.71
	1337	1332	1330

Pierce Joint Unified School District

2012/13

BUDGET ADOPTION

RESTRICTED
MULTIPLE YEAR PROJECTION - June 21, 2012

INCOME	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
<i>TOTAL FEDERAL REVENUE</i>	248,970	248,970	248,970
STATE REVENUES			
8311 STATE APPORTIONMENT PROGRAMS	399,971	407,170	414,907
8560 LOTTERY	31,851	31,851	31,851
8590 OTHER STATE	<u>511,913</u>	<u>521,127</u>	<u>531,029</u>
<i>TOTAL STATE REVENUE</i>	943,735	960,149	977,787
OTHER LOCAL REVENUES			
8677 INTERAGENCY REVENUES	137,942	140,287	142,672
8699 OTHER LOCAL INCOME	0	0	0
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL LOCAL REVENUES</i>	137,942	140,287	142,672
TOTAL REVENUES	1,330,647	1,349,406	1,369,428
8980-8999 Contributions	1,007,602	1,009,084	1,036,927
EXPENDITURES			
1100 TEACHER'S SALARIES	521,569	532,000	542,640
1200 PUPIL SUPPORT SALARIES	0	0	0
1300 SUPERVISOR/ADMIN. SALARIES	5,868	5,985	6,105
1900 OTHER CERTIFICATED SALARIES	<u>18,486</u>	<u>18,856</u>	<u>19,233</u>
<i>TOTAL CERTIFICATED</i>	545,923	556,841	567,978
2100 INSTRUCTIONAL AIDES	131,593	134,225	136,909
2200 CLASSIFIED SUPPORT	233,413	238,081	242,843
2300 CLASSIFIED ADMINISTRATORS	69,401	70,789	72,205
2400 CLERICAL AND OFFICE	11,414	11,642	11,875
2900 OTHER CLASSIFIED SALARIES	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL CLASSIFIED</i>	445,821	454,737	463,832
<i>TOTAL SALARIES</i>	991,744	1,011,579	1,031,810
3100 STRS	45,036	45,939	46,858
3200 PERS	43,624	44,496	45,386
3300 SOCIAL SECURITY/MEDICARE	41,381	42,209	43,053
3400 HEALTH	113,979	113,979	113,979
3500 UNEMPLOYMENT INSURANCE	10,904	11,122	11,345
EXPENDITURES (Continued)	12/13	13/14	14/15
3600 WORKER'S COMPENSATION	20,828	21,245	21,669
3800 PERS REDUCTION	<u>5,766</u>	<u>5,881</u>	<u>5,999</u>
<i>TOTAL BENEFITS</i>	281,518	284,871	288,289
4100 TEXTBOOKS	6,719	6,874	7,059
4200 OTHER BOOKS	7,427	7,598	7,803

4300 INSTRUCTIONAL SUPPLIES	192,175	196,595	201,903
4400 NON CAPITALIZED EQUIPMENT	<u>29,447</u>	<u>30,124</u>	<u>30,938</u>
<i>TOTAL BOOKS AND SUPPLIES</i>	235,768	241,191	247,703
5200 TRAVEL AND CONFERENCE	20,351	20,819	21,381
5300 DUES AND MEMBERSHIPS	210	215	221
5400 INSURANCE	9,800	10,025	10,296
5600 CONTRACTS, RENTS, LEASES	36,450	37,288	38,295
5700 TRANSFERS OF DIRECT COSTS	-24,314	-24,873	-25,545
5800 OTHER SERV. & OPERATING EXP.	79,704	81,537	83,739
5900 COMMUNICATIONS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL CONTRACTS</i>	122,201	125,012	128,387
6170 LAND IMPROVEMENTS	0	0	0
6200 NEW BLDGS/IMPROVEMENTS	0	0	0
6400 NEW EQUIPMENT	24,993	0	0
6500 EQUIPMENT REPLACEMENT	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EQUIPMENT</i>	24,993	0	0
7142 COMMUNITY SCHOOL/SELPA	624,652	637,145	649,888
7282 ALL OTHER TRANSFERS TO COUNTY	0	0	0
7310 TRANSFER OF INDIRECT COSTS	57,373	58,693	60,277
7600 TRANSFERS TO OTHER FUNDS	0	0	0
7649 OTHER LOAN PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL 7000 OTHER OUTGO</i>	682,025	695,838	710,165
TOTAL EXPENDITURES & TRANSFERS OUT	2,338,249	2,358,490	2,406,355

RESTRICTED MULTIPLE YEAR PROJECTION SUMMARY
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	12/13	13/14	14/15
TOTAL REVENUES	1,330,647	1,349,406	1,369,428
Other Financing Sources-Contributions	<u>1,007,602</u>	<u>1,009,084</u>	<u>1,036,927</u>
Total Revenues & Contributions	2,338,249	2,358,490	2,406,355
TOTAL EXPENSES & TRANSFERS OUT	2,338,249	2,358,490	2,406,355
TOTAL REVENUES LESS EXPENDITURES	0	0	0
BEGINNING BALANCE	0	0	0
LESS AMOUNT ABOVE REVENUES LESS EXP	<u>0</u>	<u>0</u>	<u>0</u>
UNDISTRIBUTED RESERVE	0	0	0