



Chico Unified School District

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2012-2013 ANNUAL BUDGET

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June 20, 2012

Chico Unified School District

2012-13 Adopted Budget

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CHICO UNIFIED SCHOOL DISTRICT

Budget Adoption
June 20, 2012

Budget Overview

Fiscal Year 2012-2013

The following is the proposed 2012-13 Budget for the Chico Unified School District. State law requires school districts to adopt a budget no later than June 30 of each year. As in previous years, the budget is based on a set of assumptions regarding state education funding, student enrollment, staffing and other programmatic projections for the upcoming fiscal year. The current state budget proposed by Governor Brown was built based on new revenues generated by the passage of a Tax Initiative in November 2012, well past the date school districts must create assumptions and have adopted their own budgets. The following budget for Chico Unified has been built based on the Governor's assumptions with state funding for education flat, or the same as in prior year. In the event the Tax Initiative fails, the district faces monumental reductions beginning with the 2013-2014 school year. At the same time, the vast majority of school districts across the state will also be facing this same magnitude of reductions. Rather than speculate the worst case scenario, the district is assuming a conservative best case scenario understanding that in the event the initiative fails, major reductions will be required. These truly are unprecedented times in funding for education.

Long Term Outlook

The district's long term fiscal health remains precarious. While the fund balance seems quite healthy, the district is still deficit spending. Incoming new revenues continue to be far less than statutory cost increases. Although enrollment has steadied, inadequate new state revenues have created the on-going necessity of spending down the fund balance for general operating costs. Unpredictable state revenues and the lag in economic recovery have made projecting into future years difficult. Nevertheless, district leadership and staff have been able to protect core instructional programs and services during these challenging fiscal times. Maintaining this strategy will become increasingly difficult if additional budget reductions are necessary in 2013-14 and beyond.

From a fiscal perspective, the district faces the following challenges:

- Increasing on-going contractual and statutory expenditures beyond new revenues
- Additional reductions to the state education funding
- Potential loss of enrollment to charters.

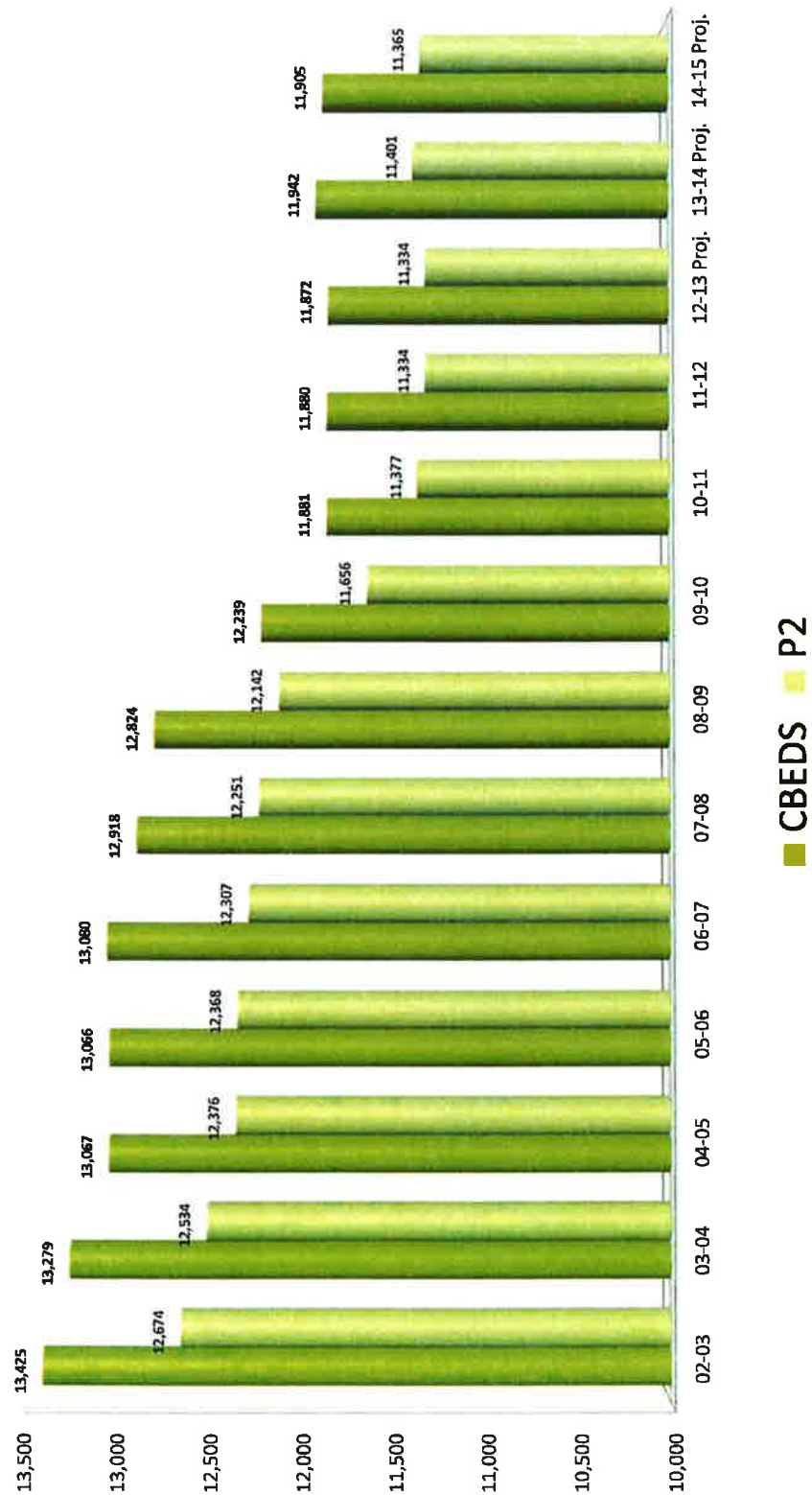
The 2012-13 school year will be another wait and see year for education funding. The November election will determine the fate of funding for California schools. Regardless of a potential on-time budget from the State, revenues are still contingent on new taxes not yet approved by voters. While this budget does not speculate the magnitude of potential cuts, it does provide a scenario reflecting the impact to CUSD in the case that the cuts must be fully implemented. Understanding that salaries and benefits make up over 90% of the district General Fund budget, reductions in those areas will require collective bargaining with labor unions.

Even with all the challenges facing education funding, Chico Unified continues to provide outstanding educational opportunities and support for the students in the community and it is our top priority to continue to do so.

2012-2013 Adopted Budget

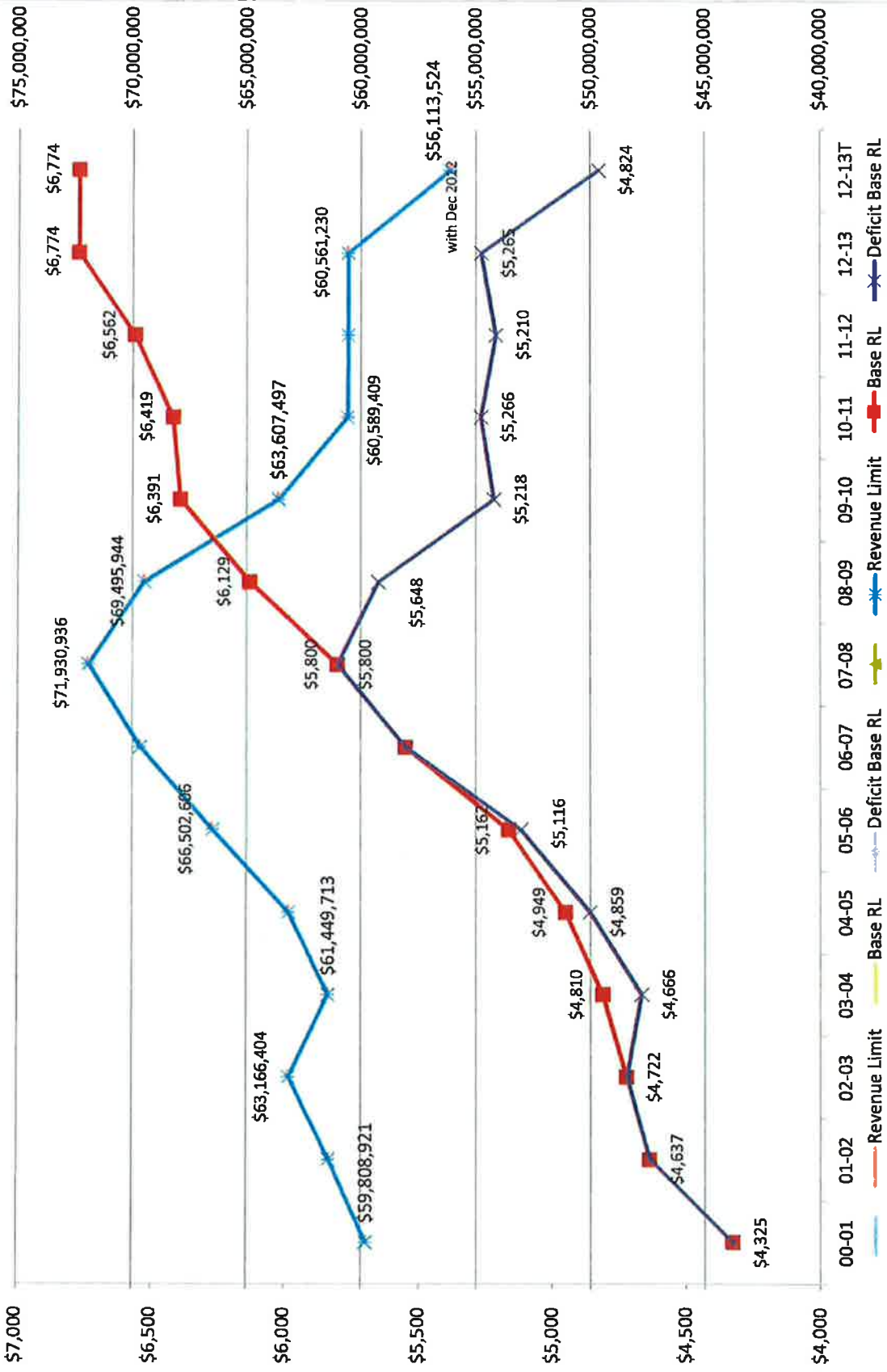
Historical Charts Data and Statistics

CUSD Enrollment and ADA History



Chico Unified Base Revenue Limit Historical Perspective

Base Revenue Limit
Per Pupil Rate



CUSD Fund Balance History

Fiscal Year	Total Income	Total Expense	Incr/(Decr)	Fund Bal
01-02	\$89,620,137	\$89,315,134	\$305,003	\$12,134,810
02-03	\$96,238,461	\$95,147,766	\$1,090,695	\$13,225,505
03-04	\$93,087,151	\$95,736,457	(\$2,649,306)	\$10,576,198
04-05	\$97,732,387	\$99,507,089	(\$1,774,703)	\$8,801,495
05-06	\$102,376,398	\$102,648,654	(\$272,255)	\$8,529,240
06-07	\$111,956,712	\$109,705,687	\$2,251,025	\$10,780,265
07-08	\$110,406,359	\$108,381,265	\$2,025,093	\$12,805,358
08-09	\$111,729,808	\$103,566,097	\$8,163,711	\$20,969,069
09-10	\$97,746,148	\$100,356,263	(\$2,610,115)	\$18,358,954
10-11	\$104,019,398	\$99,637,700	\$4,381,698	\$22,740,653
11-12-EA	\$98,121,589	\$101,288,037	(\$3,166,448)	\$19,574,204
12-13	\$93,927,895	\$99,598,000	(\$5,670,105)	\$13,904,099

2012-2013 Adopted Budget

2011-2012
Estimated Actuals

Chico Unified School District
2011-12 Estimated Actuals

GENERAL FUND

BEGINNING FUND BALANCE:	\$22,740,652
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REVENUES:	Unrestricted	Restricted	Total GF
Revenue Limit	\$60,267,840	\$298,347	\$60,566,187
Federal Revenue	\$50,965	\$12,555,131	\$12,606,096
State Revenue	\$8,898,142	\$8,157,826	\$17,055,968
Local Revenue	\$925,196	\$4,859,331	\$5,784,527
Transfers In	\$0	\$0	\$0
Other Sources	\$2,108,811	\$0	\$2,108,811
<i>Contributions</i>	<i>(\$11,588,885)</i>	<i>\$11,588,885</i>	<i>\$0</i>
TOTAL REVENUES	\$60,662,069	\$37,459,520	\$98,121,589

EXPENDITURES:	Unrestricted	Restricted	Total GF
Certificated Salaries	\$35,075,084	\$10,252,657	\$45,327,741
Classified Salaries	\$7,249,926	\$8,463,543	\$15,713,469
Employee Benefits	\$16,722,057	\$8,597,007	\$25,319,064
Books & Supplies	\$942,867	\$6,997,033	\$7,939,900
Services & Operating Expenses	\$4,284,444	\$1,123,560	\$5,408,004
Capital Outlay	\$113,965	\$126,998	\$240,963
Other Outgo	\$763,936	\$696,950	\$1,460,886
Indirect Costs	<i>(\$1,371,673)</i>	\$1,249,685	(\$121,988)
Transfers Out	\$0	\$0	\$0
TOTAL EXPENDITURES	\$63,780,606	\$37,507,433	\$101,288,039
 Increase/(Decrease) to Fund Balance	 (\$3,118,537)	 (\$47,913)	 (\$3,166,450)

ENDING FUND BALANCE:	\$19,574,202
-----------------------------	---------------------

Components of Fund Balance			
Stores	\$25,000	\$0	\$25,000
Revolving Cash	\$172,364		\$172,364
Prepaid Expense	\$42,731		\$42,731
 Charter School Fund Balance	 \$152,472	 \$0	 \$152,472
Other Designated Reserves-DAS	\$241,602		\$241,602
2% Reserve per Board Policy	\$2,025,761		\$2,025,761
3% Required Reserve	\$3,038,642	\$0	\$3,038,642
Restricted Fund Balance	\$0	\$2,680,829	\$2,680,829
Unappropriated Fund Balance			\$11,194,801

2012-2013 Adopted Budget

Budget Assumptions
Enrollment/ADA Data
Charts
General Fund Summary
All Fund Summary

Multi-Year Projections

I. Scenario A

*Following the Governor's
Budget as presented*

II. Scenario B

*With Trigger Reduction to
Revenue Limit*

CHICO UNIFIED SCHOOL DISTRICT

Budget Adoption

June 20, 2012

2012-13 ADOPTED BUDGET ASSUMPTIONS

REVENUES

1. Revenue Limit Sources:

- Base Revenue Limit
2012-13 Base Revenue Limit has been adjusted by the following per the Governors' May Revise and the School Services of California Dartboard. The Governor is proposing "Flat Funding" to K-12 schools, funding Revenue Limits at 2011-12 levels contingent on the passage of the Governor's Tax Initiative in November 2012.
 - **Cost of Living Adjustment (COLA) of 3.24%**
 - **Revenue Limit Deficit of 22.272%**
 - ***Deficit factor cancels out COLA increase***
- ✓ **CUSD projected Deficit Base Revenue Limit (BRL) for 2012-13 is \$5,265.12**
- Average Daily Attendance (ADA)
District enrollment has stabilized and is projected to change only slightly in 2012-13. Prior year P2 ADA is used to calculate revenue limits when enrollments decline.
 - **Projected 2012-13 P2 ADA is Estimated at 11,333.51**
 - **The ADA used for 2012-13 Revenue Limit is 2011-12 P2 of 11,334.22.**

2. Federal Sources:

- Unrestricted Federal Revenues are reduced to reflect projected federal funding levels
- Other Federal categorical revenue sources were projected according to grant provisions and length of grants. All Categorical revenues equal expenses with the exception of Special Education.

3. Other State Revenues:

- In 2008-09, in order to assist districts through declining state revenues SBX3 and ABX4 2 were passed to provide districts with the flexibility to use previously designated restricted dollars and transfer them to the Unrestricted General Fund for any "educational purpose." CUSD has taken advantage of this flexibility to the fullest

extent. Originally the bills extended this flexibility for 5 years, through 2012-13. On March 24, 2011 the Governor signed 13 trailer bills into law, one of the bills extended the categorical flexibility two additional years.

➤ **Tier III Flexibility is extended through 2014-15 ending June 30, 2015.**

- K-3 Class Size Reduction has also been "flexed" to allow class size loading in K-3 classrooms with funding beginning at a 70% funding level. This flexibility has also been extended an additional two years. The Board has committed to reducing classes in grades K and 1st to a district wide average of 22:1 for the 2012-13 school year.

➤ **K-3 Class Size Reduction Flexibility is extended through 2013-14, ending June 30, 2014.**

- Lottery funding has also been declining as State Lottery sales have slowly declined. Lottery rates are as follows:

➤ Unrestricted	\$118.00 per ADA
➤ Restricted	\$23.75 per ADA

- State categorical revenue sources were projected according to grant provisions and length of grants. All Categorical revenues equal expenses with the exception of Special Education.

4. Other Local Sources:

- Unrestricted Local Revenues include Interest, Site Donations, and Misc. other income.
- Local categorical revenue sources were projected according to grant provisions and length of grants. All Categorical revenues equal expenses with the exception of Special Education.

EXPENDITURES

1. Certificated Salaries:

- Step increases have been included
- Negotiated furlough reductions expired June 30, 2012 and salaries have been fully restored for 2012-13
- School staffing has been adjusted to reflect the projected enrollment for 2012-13 based on the following ratios:
 - K-1 22:1 (district wide average)
 - 2-6 30:1
 - 7-12 35:1 or 175 students per 1.0 FTE
 - Alternative Ed. 30:1
 - Independent Study 25 ADA:1
- Categorical expenditures have been reconciled to revenue with the exception of Special Education.

2. Classified Salaries:

- Step increases have been included
- Negotiated furlough reductions expired June 30, 2012 and salaries have been fully restored for 2012-13
- Categorical expenditures have been reconciled to revenue with the exception of Special Education

3. Employee Benefits:

District Paid Benefits were computed using the following rates.

2012-13 Projected Rates

Certificated

<i>STRS</i>	<i>8.250%</i>
<i>Medicare</i>	<i>1.450%</i>
<i>Unemployment Insurance</i>	<i>1.610%</i>
<i>Workers Compensation</i>	<i>2.435%</i>

Classified

<i>PERS:</i>	<i>10.923%</i>
<i>PERS Reduction</i>	<i>2.097%</i>

<i>OASDI</i>	<i>6.200%</i>
<i>Medicare</i>	<i>1.450%</i>
<i>Unemployment Insurance</i>	<i>1.610%</i>
<i>Workers Compensation</i>	<i>2.435%</i>

Health & Welfare insurance premiums are budgeted at BSSP rates for covered employees as follows:

- *Medical-Red Plan* *\$949 per month*
- *Delta Dental* *\$123 per month*
- *Vision Service Plan* *\$17 per month*
- *Life Insurance* *\$69.96 per year*
- *Employee Assistance Program* *Included in Medical*
- *Benefits are pro-rated for part-time employees*
- *Per collective bargaining agreements, the increase in Medical premium from 11-12 to 12-13 will be covered 50% Employer and 50% Employee for all groups.*

4. Supplies, Services and Other Expenses, Capital Outlay:

- Operating budgets have been allocated based on allocation formulas and actual expenditures

6. All Other Outgo:

- Charter School Transfer in lieu of Property Tax has been adjusted to Charter School projected ADA.
- Indirect Costs have been increased to reflect the 2011-12 rate of 5.34%.

➤ Historical Indirect Cost Rate:

- 2007-08 4.29%
- 2008-09 4.20%
- 2009-10 4.27%
- 2010-11 3.13%
- 2011-12 3.80%
- 2012-13 5.34%

CHICO UNIFIED SCHOOL DISTRICT

2012-2013 ADOPTED BUDGET ENROLLMENT PROJECTION W/MULTI YEAR

GRADE	PROJECTED ENROLLMENTS and ADA										Projected CBEDS 2014-15
	CBEDS 2007-08	CBEDS 2008-09	CBEDS 2009-10	CBEDS 2010-11	CBEDS 2011-12	2 yr Un Weighted Average	Projected CBEDS 2012-13	2 yr Un Weighted Average	Projected CBEDS 2013-14	2 yr Un Weighted Average	
K	885	922	848	824	920	1.0066	855	1.0066	942	1.0088	861
1	945	886	869	850	833	1.0109	926	1.0088	863	1.0077	950
2	885	916	815	872	848	0.9976	833	1.0005	927	1.0005	863
3	922	910	894	811	870	0.9977	846	0.9977	832	0.9977	924
4	905	889	864	882	817	1.0074	867	0.9970	848	0.9996	833
5	888	912	869	859	877	0.9943	812	0.9943	862	0.9943	843
6	955	896	898	849	844	0.9825	859	0.9798	797	0.9811	846
7	1,052	1,007	953	952	935	1.1013	912	1.0807	937	1.0910	905
8	1,011	1,053	971	917	927	0.9737	905	0.9680	900	0.9771	925
	8,448	8,391	7,981	7,816	7,871		7,817		7,907		7,951
9	1,121	1,064	1,107	958	968	1.0211	979	1.0556	946	1.0457	926
10	1,094	1,119	1,051	1,007	998	0.9757	1,008	1.0418	1,019	1.0418	977
11	1,120	1,107	1,074	1,000	1,034	0.9891	1,025	1.0268	1,035	1.0268	1,027
12	1,135	1,143	1,026	1,100	1,009	1.0166	1,043	1.0090	1,034	1.0090	1,025
9-12	4,470	4,433	4,258	4,065	4,009		4,055		4,035		3,954
K-12	12,918	12,824	12,239	11,881	11,880	1.0022	11,872	0.9993	11,942	1.0059	11,905
Loss to Future Charter			12,009					1.0132		1.0149	
Enrollment Change:	(94)		(585)	(358)	(1)		11,872	0.9993	11,942	1.0059	11,905
% Enrollment Change:	-0.73%		-4.56%	-2.93%	-0.01%		(8)	-0.07%	70		(38)
AVERAGE COHORT FACTOR						1.0166		1.0132		1.0149	-0.32%
P-2 ADA	12,251	12,142	11,630	11,401.33	11,334.22		11,333.51		11,400.81		11,364.78
Enrollment Change:	(110)		(511)	(229.12)	(67.11)		(0.71)		67.30		(36.03)
P-2 ADA as % of CBEDS ENROLLMENT	94.84%	94.68%	95.03%	95.96%	95.41%		95.47%		95.47%		95.47%
Prior Year P2			12,141.86	11,630.45	11,401.33		11,334.22		11,400.81		11,400.81
Net Shift Charter ADA Adjustment				(156.96)	(22.03)		(19.31)		0.00		0.00
NPS/CDS P2				(76.66)							
NPS/CDS Annual				67.88			0.65				0.65
COE Spec Ed ADA				1.32	0.65				0.65		
RL ADA			12,141.86	11,466.03	11,379.95		11,314.91		11,401.46		11,401.46

Chico Unified School District
2012-13 Budget Adoption

GENERAL FUND

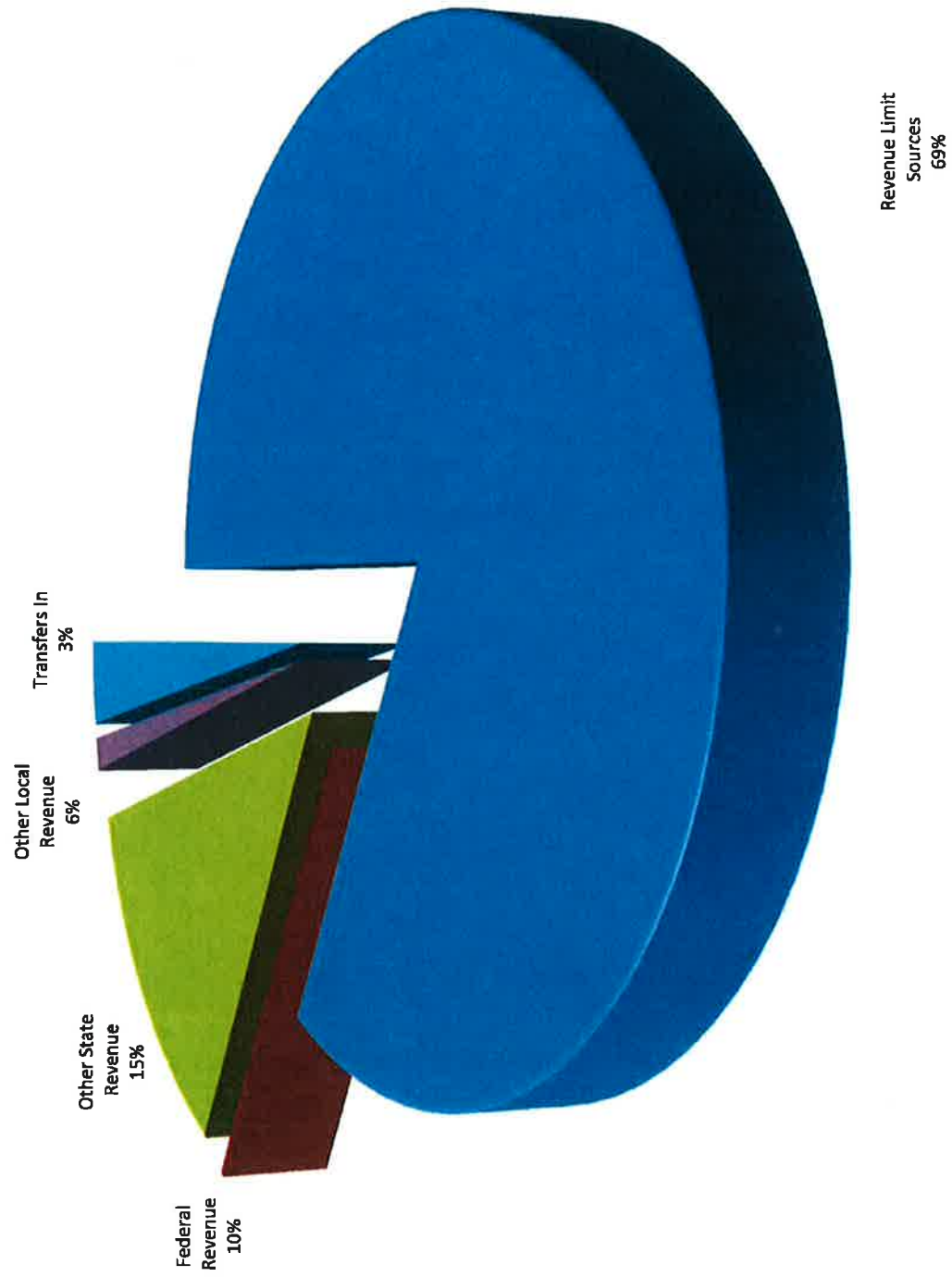
BEGINNING FUND BALANCE:	\$19,574,202
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REVENUES:	Unrestricted	Restricted	Total GF
Revenue Limit	\$60,262,883	\$298,347	\$60,561,230
Federal Revenue	\$39,599	\$9,306,689	\$9,346,288
State Revenue	\$9,478,767	\$7,162,782	\$16,641,549
Local Revenue	\$818,781	\$4,474,936	\$5,293,717
Transfers In	\$2,085,111	\$0	\$2,085,111
Other Sources	\$0	\$0	\$0
<i>Contributions</i>	<i>(\$12,168,032)</i>	<i>\$12,168,032</i>	<i>\$0</i>
TOTAL REVENUES	\$60,517,109	\$33,410,786	\$93,927,895
EXPENDITURES:			
Certificated Salaries	\$36,560,813	\$9,832,854	\$46,393,667
Classified Salaries	\$7,563,660	\$8,663,795	\$16,227,455
Employee Benefits	\$17,612,409	\$8,014,024	\$25,626,433
Books & Supplies	\$980,950	\$3,243,333	\$4,224,283
Services & Operating Expenses	\$4,380,092	\$2,380,548	\$6,760,640
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$320,540	\$302,251	\$622,791
Indirect Costs	(\$1,544,978)	\$1,287,709	(\$257,269)
Transfers Out	\$0	\$0	\$0
TOTAL EXPENDITURES	\$65,873,486	\$33,724,514	\$99,598,000
Increase/(Decrease) to Fund Balance	(\$5,356,377)	(\$313,728)	(\$5,670,105)

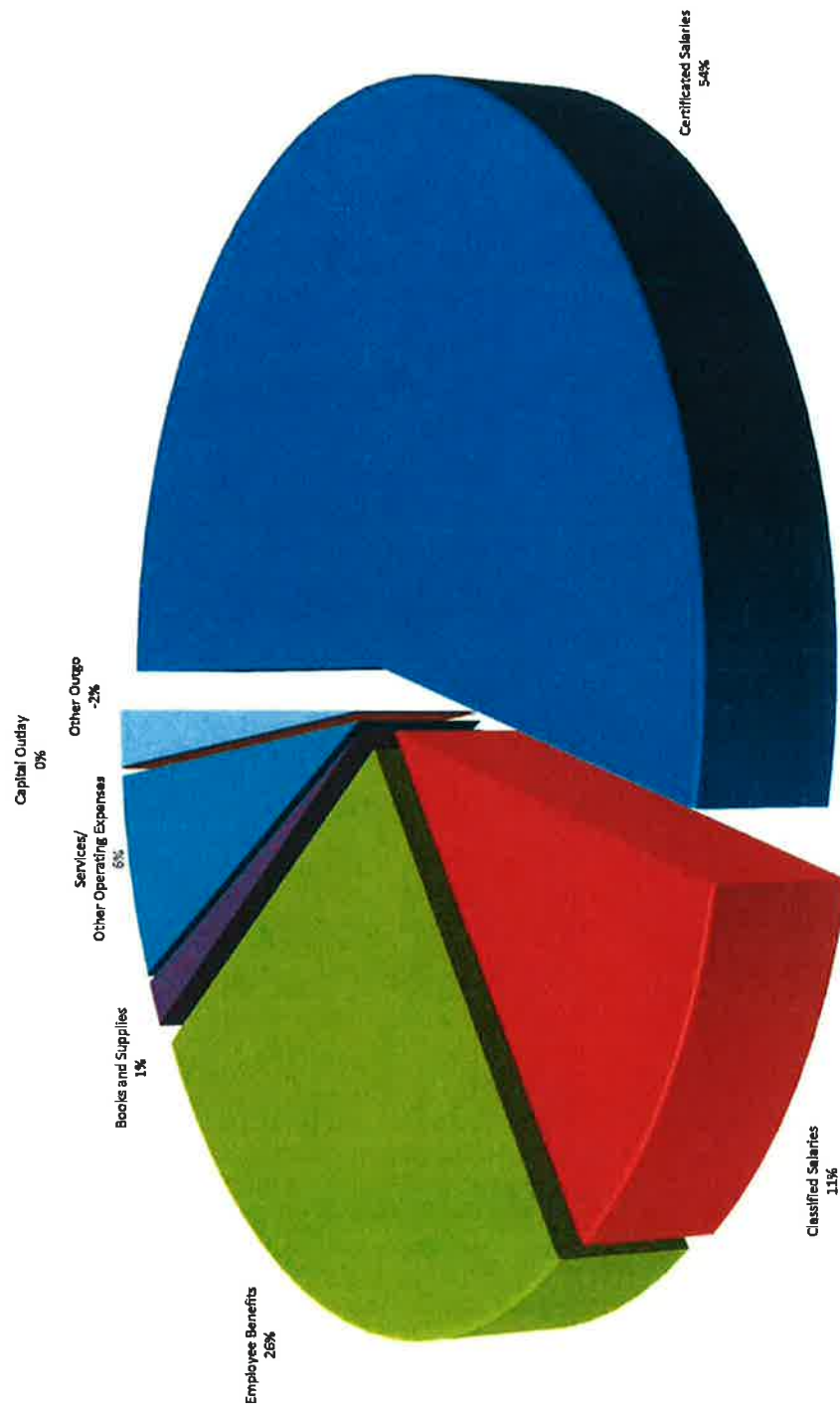
ENDING FUND BALANCE:	\$13,904,097
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Components of Fund Balance			
Stores	\$25,000	\$0	\$25,000
Revolving Cash	\$172,364		\$172,364
Prepaid Expense	\$42,731		\$42,731
			\$0
Charter School Fund Balance	\$152,472	\$0	\$152,472
Other Designated Reserves-DAS	\$241,602		\$241,602
2% Reserve per Board Policy	\$1,991,960		\$1,991,960
3% Required Reserve	\$2,987,940	\$0	\$2,987,940
Restricted Fund Balance	\$0	\$2,367,101	\$2,367,101
Unappropriated Fund Balance			\$5,922,927

CUSD - 2012-2013 Adopted Budget : Unrestricted Revenues



CUSD 2012-2013 Adopted Budget : Unrestricted Expenditures



2012-2013 Adopted Budget

Object Summary Report Combined General Fund

Model OB13-15 12-13 Adopted-All Models

Fiscal Year 2012/13

Fund 01 General Fund

Revenue	Description	Amount	Percentage of Sources
8000	Income	60,561,230	64.48%
8100	Federal Revenue	1,450,455	1.54%
8200	Federal Revenue	7,895,833	8.41%
8300	Other State Revenue	5,603,695	5.97%
8400	Other State Revenues	2,395,613	2.55%
8500	Oth State Revenue	8,642,241	9.20%
8600	Local Revenue	1,664,681	1.77%
8700	Other State Revenue	3,629,036	3.86%
8900	Oth Financing	2,085,111	2.22%
Total Revenue		93,927,895	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teacher Salaries	39,279,562	41.82%
1200	Pupil Support Salaries	3,021,040	3.22%
1300	Supvr & Admin Salaries	4,088,965	4.35%
1900	Other Certificated Salaries	4,100	.00%
Total 1000		46,393,667	49.39%
2000 Classified Salaries			
2100	Class Instructional Salaries	5,789,544	6.16%
2200	Class Support Salaries	4,268,958	4.54%
2300	Class Supv-Admin Salaries	811,635	.86%
2400	Clerical-Tech-Office Salaries	3,894,762	4.15%
2900	Oth Class Salaries	1,462,556	1.56%
Total 2000		16,227,455	17.28%
3000 Employee Benefits			
3100	STRS	3,787,563	4.03%
3200	PERS	1,677,338	1.79%
3300	OASDI-Medicare	1,931,041	2.06%
3400	H&W Benefits	13,688,344	14.57%
3500	Unemployment	997,736	1.06%
3600	Workers Comp	1,514,653	1.61%
3700	OPEB Post Emp Retiree Benefits	1,874,988	2.00%
3800	PERS Reduction	154,770	.16%
Total 3000		25,626,433	27.28%
4000 Books-Supplies			
4100	Textbooks	10,000	.01%
4200	Books-Reference Material	18,493	.02%
4300	Materials-Supplies	3,862,777	4.11%
4400	NonCap Equip	333,013	.35%
Total 4000		4,224,283	4.50%

Section Grouped by Account Type, (Org = 1, Restricted? = Y, Control? = N, Fund = 01, Object Digit = 2)

001 - Chico Unified School District

Generated for Maureen Fitzgerald (MFITZGERALD), Jun 13 2012

Model OB13-15 12-13 Adopted-All Models

Fiscal Year 2012/13

Fund 01 General Fund

Expenditure	Description	Amount	Percentage of Sources
5000 Svc-Oth OP Exp			
5200	Travel-Conferences	245,987	.26%
5300	Dues-Memberships	35,194	.04%
5400	Insurance	680,861	.72%
5500	Op-Housekeeping Svc	2,120,729	2.26%
5600	Rent-Lease-Repair	586,054	.62%
5700	Direct Cost Transf	503,590	.54%
5800	Prof-Consult Svc-Op Exp	3,269,041	3.48%
5900	Communications	326,364	.35%
Total 5000		6,760,640	7.20%
7000 Other Outgo			
7300	Indirect Costs	257,269	.27%
7400	Debt Svc	622,791	.66%
Total 7000		365,522	.39%
Total Expenditure		99,598,000	106.04%

Starting Balance	0
+ Revenues	93,927,895
- Expenditures	99,598,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	5,670,105-

Starting Balance	0
+ Total Revenues	93,927,895
= Total Sources	93,927,895

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	46,393,667	49.39%
2000	Classified Salaries	16,227,455	17.28%
3000	Employee Benefits	25,626,433	27.28%
4000	Books-Supplies	4,224,283	4.50%
5000	Svc-Oth OP Exp	6,760,640	7.20%
6000			%
7000	Other Outgo	365,522	.39%
- Total Expenditures		99,598,000	106.04%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		5,670,105-	6.04%

Selection Grouped by Account Type, (Org = 1, Restricted? = Y, Control? = N, Fund = 01, Object Digit = 2)

001 - Chico Unified School District

Generated for Maureen Fitzgerald (MFITZGERALD), Jun 13 2012

2012-2013 Adopted Budget

Object Summary Report Unrestricted General Fund

Model OB13-15 12-13 Adopted-All Models

Fiscal Year 2012/13

Fund 01 General Fund

Revenue	Description	Amount	Percentage of Sources
8000	Income	60,262,883	99.58%
8200	Federal Revenue	39,599	.07%
8400	Other State Revenues	2,395,613	3.96%
8500	Oth State Revenue	7,083,154	11.70%
8600	Local Revenue	793,781	1.31%
8700	Other State Revenue	25,000	.04%
8900	Oth Financing	10,082,921-	16.66-%
Total Revenue		60,517,109	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teacher Salaries	30,493,664	50.39%
1200	Pupil Support Salaries	2,444,007	4.04%
1300	Supvr & Admin Salaries	3,619,042	5.98%
1900	Other Certificated Salaries	4,100	.01%
Total 1000		36,560,813	60.41%
2000 Classified Salaries			
2100	Class Instructional Salaries	77,037	.13%
2200	Class Support Salaries	2,601,834	4.30%
2300	Class Supv-Admin Salaries	554,076	.92%
2400	Clerical-Tech-Office Salaries	3,437,976	5.68%
2900	Oth Class Salaries	892,737	1.48%
Total 2000		7,563,660	12.50%
3000 Employee Benefits			
3100	STRS	3,060,977	5.06%
3200	PERS	762,123	1.26%
3300	OASDI-Medicare	1,135,675	1.88%
3400	H&W Benefits	8,987,990	14.85%
3500	Unemployment	707,442	1.17%
3600	Workers Comp	1,079,688	1.78%
3700	OPEB Post Emp Retiree Benefits	1,874,988	3.10%
3800	PERS Reduction	3,526	.01%
Total 3000		17,612,409	29.10%
4000 Books-Supplies			
4200	Books-Reference Material	12,993	.02%
4300	Materials-Supplies	914,144	1.51%
4400	NonCap Equip	53,813	.09%
Total 4000		980,950	1.62%
5000 Svc-Oth OP Exp			
5200	Travel-Conferences	56,179	.09%
5300	Dues-Memberships	34,894	.06%
5400	Insurance	680,861	1.13%
5500	Op-Housekeeping Svc	2,120,729	3.50%
5600	Rent-Lease-Repair	546,104	.90%
5700	Direct Cost Transf	508,781-	.84-%
5800	Prof-Consult Svc-Op Exp	1,189,742	1.97%
5900	Communications	260,364	.43%
Total 5000		4,380,092	7.24%

Selection: Grouped by Account Type, (Org = 1, Restricted? = Y, Control? = N, Fund = 01, Resource = 0,1, Object Digit = 2)

001 - Chico Unified School District

Generated for Maureen Fitzgerald (MFITZGERALD), Jun 13 2012

Budget03a

Budget Object Summary

Model OB13-15 12-13 Adopted-All Models

Fiscal Year 2012/13

Fund 01 General Fund

Expenditure	Description	Amount	Percentage of Sources
7000 Other Outgo			
7300	Indirect Costs	1,544,978-	2.55-%
7400	Debt Svc	320,540	.53%
	Total 7000	1,224,438-	2.02-%
	Total Expenditure	65,873,486	108.85%
Starting Balance		0	
+ Revenues		60,517,109	
- Expenditures		65,873,486	
- Budgeted Reserves & Fund Bal		0	
= Unappropriated Balance		5,356,377-	
Starting Balance		0	
+ Total Revenues		60,517,109	
= Total Sources		60,517,109	
Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	36,560,813	60.41%
2000	Classified Salaries	7,563,660	12.50%
3000	Employee Benefits	17,612,409	29.10%
4000	Books-Supplies	980,950	1.62%
5000	Svc-Oth OP Exp	4,380,092	7.24%
6000			%
7000	Other Outgo	1,224,438-	2.02-%
	- Total Expenditures	65,873,486	108.85%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	5,356,377-	8.85-%

Selection Grouped by Account Type, (Org = 1, Restricted? = Y, Control? = N, Fund = 01, Resource = 0,1, Object Digit = 2)

ESCAPE ONLINE

001 - Chico Unified School District

Generated for Maureen Fitzgerald (MFITZGERALD), Jun 13 2012

35

7:46AM

2012-2013 Adopted Budget

Object Summary Report Restricted General Fund

Model OB13-15 12-13 Adopted-All Models

Fiscal Year 2012/13

Fund 01 General Fund

Revenue	Description	Amount	Percentage of Sources
8000	Income	298,347	.89%
8100	Federal Revenue	1,450,455	4.34%
8200	Federal Revenue	7,856,234	23.51%
8300	Other State Revenue	5,603,695	16.77%
8500	Oth State Revenue	1,559,087	4.67%
8600	Local Revenue	870,900	2.61%
8700	Other State Revenue	3,604,036	10.79%
8900	Oth Financing	12,168,032	36.42%
Total Revenue		33,410,786	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teacher Salaries	8,785,898	26.30%
1200	Pupil Support Salaries	577,033	1.73%
1300	Supvr & Admin Salaries	469,923	1.41%
Total 1000		9,832,854	29.43%
2000 Classified Salaries			
2100	Class Instructional Salaries	5,712,507	17.10%
2200	Class Support Salaries	1,667,124	4.99%
2300	Class Supv-Admin Salaries	257,559	.77%
2400	Clerical-Tech-Office Salaries	456,786	1.37%
2900	Oth Class Salaries	569,819	1.71%
Total 2000		8,663,795	25.93%
3000 Employee Benefits			
3100	STRS	726,586	2.17%
3200	PERS	915,215	2.74%
3300	OASDI-Medicare	795,366	2.38%
3400	H&W Benefits	4,700,354	14.07%
3500	Unemployment	290,294	.87%
3600	Workers Comp	434,965	1.30%
3800	PERS Reduction	151,244	.45%
Total 3000		8,014,024	23.99%
4000 Books-Supplies			
4100	Textbooks	10,000	.03%
4200	Books-Reference Material	5,500	.02%
4300	Materials-Supplies	2,948,633	8.83%
4400	NonCap Equip	279,200	.84%
Total 4000		3,243,333	9.71%
5000 Svc-Oth OP Exp			
5200	Travel-Conferences	189,808	.57%
5300	Dues-Memberships	300	.00%
5600	Rent-Lease-Repair	39,950	.12%
5700	Direct Cost Transf	5,191	.02%
5800	Prof-Consult Svc-Op Exp	2,079,299	6.22%
5900	Communications	66,000	.20%
Total 5000		2,380,548	7.13%

Selection Grouped by Account Type, (Org = 1, Restricted? = Y, Control? = N, Fund = 01, Resource = 2-9, Object Digit = 2)

ESCAPE ONLINE

Model OB13-15 12-13 Adopted-All Models

Fiscal Year 2012/13

Fund 01 General Fund

Expenditure	Description	Amount	Percentage of Sources
7000 Other Outgo			
7300	Indirect Costs	1,287,709	3.85%
7400	Debt Svc	302,251	.90%
	Total 7000	1,589,960	4.76%
	Total Expenditure	33,724,514	100.94%
	Starting Balance	0	
	+ Revenues	33,410,786	
	- Expenditures	33,724,514	
	- Budgeted Reserves & Fund Bal	0	
	= Unappropriated Balance	313,728-	
	Starting Balance	0	
	+ Total Revenues	33,410,786	
	= Total Sources	33,410,786	
Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	9,832,854	29.43%
2000	Classified Salaries	8,663,795	25.93%
3000	Employee Benefits	8,014,024	23.99%
4000	Books-Supplies	3,243,333	9.71%
5000	Svc-Oth OP Exp	2,380,548	7.13%
6000			%
7000	Other Outgo	1,589,960	4.76%
	- Total Expenditures	33,724,514	100.94%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	313,728-	.94-%

Selection: Grouped by Account Type, (Org = 1, Restricted? = Y, Control? = N, Fund = 01, Resource = 2-9, Object Digit = 2)

I ESCAPE

6/13/2012

2012-13 Adopted Budget

		General Fund				General Fund TOTAL	Inspire Charter Fund Fund 09	Criteria's Fund Fund 13	Deferred Maintenance Fund 14	Building Fund Fund 21	Capitol Facilities Fund 25	County Sch Facility Fund Fund 35	Spec Reserve for Cap Outlay Fund 40	Bond Interest & Redemption Fund 51	Debt Service Fund 56	Total Other Funds	Total Funds	
		Total Unrestricted	Transportation	Restricted														Total Restricted
				Special Ed	Other Rest.													
INCOME	Revenue Limit	60,252,883	0	298,347	0	60,859,577	2,290,334	0	0	0	0	0	0	0	0	2,290,334	63,149,911	
	Federal Funds	39,599	0	3,659,621	5,647,068	18,653,977	3,548,709	0	0	0	0	0	0	0	0	3,548,709	22,201,686	
	Other State Revenues	9,479,767	625,842	0	6,536,940	23,804,331	220,424	190,300	0	0	0	0	0	0	0	410,724	24,215,055	
	Other Local Revenues	818,781	311,000	4,347,649	216,287	9,768,653	0	832,000	0	0	820,000	0	2,555,598	0	0	4,187,598	13,556,251	
	TOTAL REVENUES	70,600,030	736,842	8,105,617	12,400,295	113,085,538	2,510,756	4,551,009	0	0	820,000	0	2,555,598	0	0	10,437,365	123,522,901	
EXPENDITURES	Certificated Salaries	36,560,813	0	5,287,296	4,545,558	56,226,521	1,141,837	0	0	0	0	0	0	0	0	1,141,837	57,368,358	
	Classified Salaries	7,563,660	1,151,272	4,933,402	2,579,121	24,891,250	148,737	1,614,542	0	327,374	0	0	0	0	0	2,085,633	26,576,903	
	Employee Benefits	17,612,409	730,610	4,810,399	2,473,015	33,640,024	444,040	717,136	0	104,575	0	0	0	0	0	1,302,751	34,943,208	
	Books and Supplies	980,950	467,200	3,243,393	2,680,620	7,467,615	3,647,616	1,687,700	0	0	0	0	0	0	0	1,815,700	9,283,316	
	Services, Other Operating Expenses	4,380,092	102,400	450,251	1,827,897	9,141,188	508,241	140,254	0	0	0	0	0	0	0	648,495	9,789,683	
TOTAL EXPENDITURES	Capitol Outlay	0	0	0	0	925,042	0	0	0	0	0	3,205,096	0	0	0	3,205,096	3,205,096	
	Other Outlay	320,540	0	302,251	302,251	1,030,440	70,608	186,661	0	0	0	0	0	0	0	915,042	1,287,002	
	Directed Support/Indirect Costs	0	73,544	820,321	393,844	1,087,709	0	0	0	0	468,949	3,205,096	0	0	0	10,456,801	143,779,315	
	TOTAL EXPENDITURES	55,873,486	2,525,026	16,397,182	14,802,356	113,332,514	2,456,463	4,346,239	0	0	468,949	3,205,096	0	0	0	10,456,801	143,779,315	
	INTERFUND TRANSFERS	2,085,111	0	0	0	2,085,111	0	0	0	0	0	0	0	0	0	0	2,085,111	2,085,111
TOTAL TRANSFERS	Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	Beginning Fund Balance	16,893,373	0	0	0	15,574,202	22,272	47,710	79,011	11,228,178	11,228,178	31,038,547	695,819	3,308,253	251,388	38,827,132	58,401,314	
	Ending Fund Balance	11,536,996	0	0	0	13,590,369	90,517	252,028	79,011	12,156,364	11,555,529	7,833,491	1,166,306	3,308,253	251,388	36,698,985	50,299,254	
	Components of Fund Balance:																	
	Designated Reserves	481,697	0	0	0	481,697	0	0	0	0	0	0	0	0	0	0	481,697	481,697
	2% Reserve Per BP	1,991,960	0	0	0	1,991,960	0	0	0	0	0	0	0	0	0	0	1,991,960	1,991,960
3% Required Reserve	2,987,940	0	0	0	2,987,940	0	0	0	0	0	0	0	0	0	0	2,987,940	2,987,940	
	Charter School Restricted Fund Balance	152,472	0	0	0	152,472	0	0	0	0	0	0	0	0	0	0	152,472	152,472
	Restricted Fund Balance	2,367,101	0	0	0	2,367,101	96,517	252,028	79,011	12,156,364	11,555,529	7,833,491	1,166,306	3,308,253	251,388	36,698,985	39,055,986	
	Unrestricted Fund Balance	5,927,927	0	0	0	5,927,927	0	0	0	0	0	0	0	0	0	0	5,927,927	5,927,927

Chico Unified School District
2012-2013 Adopted Budget

TOTAL GENERAL FUND

MULTY-YEAR PROJECTION

		2011-12 Estimated Actuals A	2012-13 Adopted Budget B	Variance Adopted v. 13-14 C d-b	2013-14 Projected Budget D	Variance 13-14 v. 14-15 E f-d	2014-15 Projected Budget F
REVENUES							
Revenue Limit Sources	8010-8099	60,566,187	60,561,230	1,882,379	62,443,609	1,853,349	64,096,958
Federal Sources	8100-8299	12,606,096	9,346,288	(6,689)	9,339,599	0	9,339,599
Other State Revenues	8300-8599	17,055,968	16,641,549	(12,782)	16,628,767	0	16,628,767
Other Local Revenues	8600-8799	5,784,527	5,293,717	(124,936)	5,168,781	(50,000)	5,118,781
TOTAL REVENUES		96,012,778	91,842,784	1,737,972	93,580,756	1,603,349	95,184,105
EXPENDITURES							
Certificated Salaries	1000-1999	45,327,741	46,393,667	80,407	46,474,074	413,261	46,887,335
Classified Salaries	2000-2999	15,713,469	16,227,455	1,205	16,228,660	265,000	16,493,660
Employee Benefits	3000-3999	25,319,063	25,626,433	377,068	26,003,501	491,092	26,494,593
Books and Supplies	4000-4999	7,939,900	4,224,283	56,667	4,280,950	0	4,280,950
Services, Other Operating Expenses	5000-5999	5,408,004	6,760,640	69,452	6,830,092	150,000	6,980,092
Capitol Outlay	6000-6999	240,963	0	0	0	0	0
	7100-7299						
Other Outgo	7400-7499	1,460,886	622,791	0	622,791	0	622,791
Direct Support/Indirect Costs	7300-7399	(121,988)	(257,269)	(87,709)	(344,978)	0	(344,978)
TOTAL EXPENDITURES		101,288,038	99,598,000	497,090	100,095,090	1,319,353	101,414,443
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(5,275,260)	(7,755,216)	1,240,881	(6,514,335)	283,996	(6,230,339)
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	2,108,811	2,085,111	0	2,085,111	0	2,085,111
b) Out	7610-7629	0	0	0	0	0	0
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,108,811	2,085,111	0	2,085,111	0	2,085,111
NET INCREASE (DECREASE) IN FUND BALANCE		(3,166,449)	(5,670,105)	1,240,881	(4,429,224)	283,996	(4,145,228)
Beginning Fund Balance		22,740,651	19,574,202		13,904,097		13,904,097
Audited Beginning Balance	<i>Audit Adjustment</i>	22,740,651	19,574,202		13,904,097		13,904,097
Ending Fund Balance		19,574,202	13,904,097		9,474,874		9,758,870
Components of Fund Balance:							
a) <i>Nonspendable</i>							
Revolving Cash		25,000	25,000		25,000		25,000
Stores		172,364	172,364		172,364		172,364
Prepaid Expenditures		42,731	42,731		42,731		42,731
b) <i>Restricted</i>		2,680,829	2,367,101		2,781,229		3,195,357
c) <i>Committed</i>			0		0		0
Additional 2% Reserves per Board Policy		2,025,761	1,991,960		2,001,902		0
Fund Balance to be Transferred to Inspire Fund 09		152,472	152,472		152,472		152,472
d) <i>Assigned</i>							
Restricted Fund Balances		0	0		0		0
e) <i>Unassigned/Unappropriated</i>		0	0		0		0
3% Required Reserve		3,038,642	2,987,940		3,002,853		3,042,433
DAS		241,602	241,602		241,602		241,602
Unappropriated Fund Balance		11,194,801	5,922,927		1,286,322		3,128,512

Chico Unified School District
2012-2013 Adopted Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2011-12 Estimated Actuals A	2012-13 Adopted Budget B	Variance Adopted v 13-14 C g-e	2013-14 Projected Budget D	Variance 13-14 v 14-15 E f-g	2014-15 Projected Budget F
REVENUES							
Revenue Limit Sources	8010-8099	60,267,840	60,262,883	1,882,379	62,145,262	1,853,349	63,798,611
Federal Sources	8100-8299	50,965	39,599	0	39,599	0	39,599
Other State Revenues	8300-8599	8,898,142	9,478,767	0	9,478,767	0	9,478,767
Other Local Revenues	8600-8799	925,196	816,781	(50,000)	768,781	(50,000)	718,781
TOTAL REVENUES		70,142,143	70,600,030	1,832,379	72,432,409	1,603,349	74,035,758
EXPENDITURES							
Certificated Salaries	1000-1999	35,075,084	36,560,813	413,261	38,974,074	413,261	37,387,335
Classified Salaries	2000-2999	7,249,926	7,563,650	265,000	7,828,680	265,000	8,093,680
Employee Benefits	3000-3999	16,722,056	17,612,409	491,092	18,103,501	491,092	18,594,593
Books and Supplies	4000-4999	942,867	980,950	0	980,950	0	980,950
Services, Other Operating Expenses	5000-5999	4,284,444	4,380,082	150,000	4,530,082	150,000	4,680,082
Capitol Outlay	6000-6999	113,965	0	0	0	0	0
	7100-7299						
Other Outgo	7400-7499	763,936	320,540	0	320,540	0	320,540
Direct Support/Indirect Costs	7300-7399	(1,371,673)	(1,544,978)	0	(1,544,978)	0	(1,544,978)
TOTAL EXPENDITURES		63,780,605	65,873,486	1,319,353	67,192,639	1,319,353	68,512,192
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		6,361,538	4,726,544	513,025	5,239,569	283,996	5,523,565
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8810-8929	2,108,811	2,085,111	0	2,085,111	0	2,085,111
b) Out	7610-7629	0	0	0	0	0	0
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8880-8999	(11,688,885)	(12,168,032)	0	(12,168,032)	0	(12,168,032)
TOTAL OTHER FINANCING SOURCES/USES		(9,480,074)	(10,082,921)	0	(10,082,921)	0	(10,082,921)
NET INCREASE (DECREASE) IN FUND BALANCE		(3,118,536)	(5,356,377)	513,025	(4,843,352)	283,996	(4,559,356)
Beginning Fund Balance		20,011,909	16,893,373		11,536,996		6,693,644
<i>Audit Adjustment</i> Audited Beginning Balance		20,011,909	16,893,373		0		0
Ending Fund Balance		16,893,373	11,536,996		6,693,644		2,134,289
Components of Fund Balance:							
a) <i>Nonspendable</i>							
Revolving Cash		25,000	25,000		25,000		25,000
Stores		172,364	172,364		172,364		172,364
Prepaid Expenditures		42,731	42,731		42,731		42,731
b) <i>Restricted</i>		0	0		0		0
c) <i>Committed</i>		0	0		0		0
Additional 2% Reserves per Board Policy		2,025,761	1,991,880		2,001,902		0
Fund Balance to be Transferred to Inspire Fund 09		152,472	152,472		152,472		152,472
d) <i>Assigned</i>							
Restricted Fund Balances		0	0		0		0
e) <i>Unassigned/Unappropriated</i>							
3% Required Reserve		3,038,642	2,987,940		3,002,853		3,042,433
DAS		241,602	241,602		241,602		241,602
Unappropriated Fund Balance		11,194,801	5,922,927		1,296,322		(1,300,712)

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2011-12 Estimated Actuals A	2012-13 Adopted Budget B	Variance Adopted v. 13-14 C 0-0	2013-14 Projected Budget D	Variance 13-14 v. 14-15 E 1-0	2014-15 Projected Budget F
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MULTI-YEAR ASSUMPTIONS

ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME
REVENUES EQUAL EXPENDITURES

	2013-14 Changes	2014-15 Changes
REVENUES		
Revenue Limit Sources		
COLA	2.40%	2.70%
RL Deficit	22,274.0%	22,274.0%
Projected CBEDS Enrollment	11,942	11,942
Current Year Projected P2 ADA	11,401	11,436
Prior Year P2 ADA	11,315	11,368
Projected Revenue Limit P2 ADA	11,401	11,436
Change in Yr. to Yr. ADA	+ 87 ADA	+ 36 ADA
Projected Change to Base RL	457,727	1,653,349
	1,424,652	
Trigger Reductions		0
Transportation cut moved to Revenue Limit		0
Move Inspire to from Fund 01 to Fund 09		
Audit Adjustment	0	0
Total Additional Revenue Limit Sources	1,882,379	1,653,349
Federal Revenues		
Forest Reserve		
Total Change in Federal Revenues	0	0
Other State Revenues		
State Revenues Aligned to Actual		
CSR Flexibility	0	0
Lottery		
Core Summer School		
Move Inspire to from Fund 01 to Fund 09		
SFSF Reauthorization	0	
Total Change in Other State Revenues	0	0
Other Local Revenues		
Parcel Tax Income		0
Rents & Leases	0	0
Interest	(50,000)	(50,000)
Adjust Other Local Income	0	0
Adjust Donations	0	0
Total Change in Other Local Revenues	(50,000)	(50,000)
TOTAL CHANGE TO REVENUES	1,832,379	1,603,349

Chico Unified School District
2012-2013 Adopted Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2011-12 Estimated Actuals A	2012-13 Adopted Budget B	Variance Adopted v 13-14 C g-e	2013-14 Projected Budget D	Variance 13-14 v 14-15 E h-g	2014-15 Projected Budget F
EXPENDITURES						
Certificated Salaries			(0 FTE)		(0 FTE)	
Adjust FTE to Enrollment	\$62,772/FTE		0		0	
Estimated Step/Column Increases		413,261			413,261	
Position Control Changes						
Move Inspire to from Fund 01 to Fund 09						
12-13 Reduce K-1 to 22:1		0				
Bargaining Unit Salary - <i>Furlough eliminated</i>		0				
Management Changes- <i>Furlough eliminated</i>		0				
Total Change in Certificated Salaries		413,261			413,261	
Classified Salaries						
Position Control Changes						
Move Inspire to from Fund 01 to Fund 09						
Estimated Year End Savings						
Estimated Setp Increases		265,000			265,000	
Bargaining Unit Changes- <i>Furlough eliminated</i>		0				
Transfer to Federal Jobs Grant						
Total Change in Classified Salaries		265,000			265,000	
Employee Benefits						
Position Control Changes-Pers Reduction						
Position Control Changes						
Move Inspire to from Fund 01 to Fund 09						
12-13 Reduce K-1 to 22:1		0				
Estimated Year End Savings						
Change In Health & Welfare est 5% Incr 50/50		400,000			400,000	
Certificated Bargaining Unit Changes		43,382			43,382	
Classified Bargaining Unit Changed		47,700			47,700	
Management Bargaining Unit Changes						
Eliminate Classified Golden Handshake thru 2012-13					0	
CUTA Red Plan One Time waiver of savings		0			0	
Total Change in Employee Benefits		491,082			491,082	
Books and Supplies						
Allocate Carryover						
Misc Program Adjustments						
Move Inspire to from Fund 01 to Fund 09						
Estimated Year End Savings						
Adjust Donations						
Total Change in Books and Supplies		0			0	
Services, Other Operating Expenses						
Allocate Carryover						
Misc Program Adjustments						
Move Inspire to from Fund 01 to Fund 09						
Estimated Year End Savings						
Donations						
District Wide Copier Lease Adjustment						
Utilities Increases		75,000			75,000	
Property & Liability Estimated Increase		75,000			75,000	
Total Change in Services, Other Oper. Expenses		150,000			150,000	
Capitol Outlay						
Other Changes to Capitol Outlay						
Estimated Year End Savings						
Total Change in Capitol Outlay		0			0	

Chico Unified School District
2012-2013 Adopted Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2011-12 Estimated Actuals A	2012-13 Adopted Budget B	Variance Adopted v 13-14 C g-e	2013-14 Projected Budget D	Variance 13-14 v. 14-15 E i-g	2014-15 Projected Budget F
Other Outgo						
Adjust CLC Parcel Tax Transfer to Actual						
Estimated Year End Savings						
OPEB Transfer to F71						
Other Changes to Other Outgo						
Total Change in Other Outgo			0		0	
Direct Support/Indirect Costs						
Changes to Indirect Costs-GF						
Changes to Indirect Costs-Other Funds						
Move Inspire to from Fund 01 to Fund 09						
Total Change in Other Outgo			0		0	
TOTAL CHANGES IN EXPENDITURES			1,319,353		1,319,353	
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In					0	
b) Out			0		0	
Other Sources/Uses						
a) Sources			0		0	
b) Uses			0		0	
Contributions to Restricted Programs			0		0	
Regular Special Education Contribution						
Adjust Regional Provider						
Regular Transportation						
Special Education Transportation						
RRMA						
IMFRP-One Time Contribution			0		0	
Total Change in Contributions			0		0	
TOTAL CHANGES IN OTHER FINANCING SOURCES			0		0	

Chico Unified School District
2012-2013 Adopted Budget

RESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION

		2011-12 Estimated Actuals A	2012-13 Adopted Budget B	Variance Adopted v 13-14 C d-b	2013-14 Projected Budget D	Variance 13-14 v 14-15 E f-e	2014-15 Projected Budget F
REVENUES							
Revenue Limit Sources	8010-8099	298,347	298,347	0	298,347	0	298,347
Federal Sources	8100-8299	12,555,131	9,306,689	(6,689)	9,300,000	0	9,300,000
Other State Revenues	8300-8599	8,157,826	7,162,782	(12,782)	7,150,000	0	7,150,000
Other Local Revenues	8600-8799	4,859,331	4,474,936	(74,936)	4,400,000	0	4,400,000
TOTAL REVENUES		25,870,635	21,242,754	(94,407)	21,148,347	0	21,148,347
EXPENDITURES							
Certificated Salaries	1000-1999	10,252,657	9,832,854	(332,854)	9,500,000	0	9,500,000
Classified Salaries	2000-2999	8,463,543	8,663,795	(263,795)	8,400,000	0	8,400,000
Employee Benefits	3000-3999	8,597,007	8,014,024	(114,024)	7,900,000	0	7,900,000
Books and Supplies	4000-4999	6,997,033	3,243,333	56,667	3,300,000	0	3,300,000
Services, Other Operating Expenses	5000-5999	1,123,560	2,380,548	(80,548)	2,300,000	0	2,300,000
Capital Outlay	6000-6999	126,998	0	(126,998)	0	0	0
	7100-7299						
Other Outgo	7400-7499	696,950	302,251	0	302,251	0	302,251
Direct Support/Indirect Costs	7300-7399	1,249,685	1,287,709	(87,709)	1,200,000	0	1,200,000
TOTAL EXPENDITURES		37,507,433	33,724,514	(949,261)	32,902,251	0	32,902,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(11,636,798)	(12,481,760)	854,854	(11,753,904)	0	(11,753,904)
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	11,588,885	12,168,032	0	12,168,032	0	12,168,032
TOTAL OTHER FINANCING SOURCES/USES		11,588,885	12,168,032	0	12,168,032	0	12,168,032
NET INCREASE (DECREASE) IN FUND BALANCE		(47,913)	(313,728)	854,854	414,128	0	414,128
Beginning Fund Balance		2,728,742	2,680,829		2,367,101		2,781,229
Ending Fund Balance		2,680,829	2,367,101		2,781,229		3,195,357
Components of Fund Balance:							
b) Restricted		2,680,829	2,367,101		2,781,229		3,195,357
Unappropriated Fund Balance		0	0		0		0

Chico Unified School District
2012-2013 Adopted Budget

UNRESTRICTED GENERAL FUND WITH TRIGGER REDUCTIONS

MULTI-YEAR PROJECTION

		2011-12 Estimated Actuals A	2012-13 Adopted Budget B	Variance Adopted v. 13-14 C g-a	2013-14 Projected Budget D	Variance 13-14 v. 14-15 E h-g	2014-15 Projected Budget F
REVENUES							
Revenue Limit Sources	8010-8099	60,267,840	55,273,008	457,727	55,730,735	357,764	56,088,499
Federal Sources	8100-8299	50,965	39,599	0	39,599	0	39,599
Other State Revenues	8300-8599	8,898,142	9,478,767	(374,636)	9,104,131	0	9,104,131
Other Local Revenues	8600-8799	925,198	818,781	(50,000)	768,781	(50,000)	718,781
TOTAL REVENUES		70,142,143	65,610,155	33,091	65,643,246	307,764	65,951,010
EXPENDITURES							
Certificated Salaries	1000-1999	35,075,084	36,560,813	413,261	36,974,074	413,261	37,387,335
Classified Salaries	2000-2999	7,249,926	7,563,660	265,000	7,828,660	265,000	8,093,660
Employee Benefits	3000-3999	16,722,056	17,612,409	491,092	18,103,501	491,092	18,594,593
Books and Supplies	4000-4999	942,867	980,950	0	980,950	0	980,950
Services, Other Operating Expenses	5000-5999	4,284,444	4,380,092	150,000	4,530,092	150,000	4,680,092
Capitol Outlay	6000-6999	113,965	0	0	0	0	0
	7100-7299						
Other Outgo	7400-7499	763,936	320,540	0	320,540	0	320,540
Direct Support/Indirect Costs	7300-7399	(1,371,673)	(1,544,978)	0	(1,544,978)	0	(1,544,978)
TOTAL EXPENDITURES		63,780,605	65,873,485	1,319,353	67,192,839	1,319,353	68,512,192
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		6,361,538	(263,331)	(1,286,262)	(1,549,593)	(1,011,589)	(2,561,182)
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	2,108,811	2,085,111	0	2,085,111	0	2,085,111
b) Out	7610-7629	0	0	0	0	0	0
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(11,588,885)	(12,168,032)	407,000	(11,761,032)	0	(11,761,032)
TOTAL OTHER FINANCING SOURCES/USES		(9,480,074)	(10,082,921)	407,000	(9,675,921)	0	(9,675,921)
NET INCREASE (DECREASE) IN FUND BALANCE		(3,118,536)	(10,346,252)	(879,262)	(11,225,514)	(1,011,589)	(12,237,103)
Beginning Fund Balance		20,011,909	16,893,373		6,547,121		(4,678,393)
Audited Beginning Balance	<i>Audit Adjustment</i>	20,011,909	16,893,373		0		0
Ending Fund Balance		16,893,373	6,547,121		(4,678,393)		(16,915,406)
Components of Fund Balance:							
a) Nonspendable							
Revolving Cash		25,000	25,000		25,000		25,000
Stores		172,364	172,364		172,364		172,364
Prepaid Expenditures		42,731	42,731		42,731		42,731
b) Restricted		0	0		0		0
c) Committed		0	0		0		0
Additional 2% Reserves per Board Policy		2,025,761	2,025,161				0
Fund Balance to be Transferred to Inspire Fund 09		152,472	152,472		152,472		152,472
d) Assigned							
Restricted Fund Balances		0	0		0		0
e) Unassigned/Unappropriated							
3% Required Reserve		3,038,642	3,037,742		3,157,184		3,204,195
DAS		241,602	241,082				
Unappropriated Fund Balance		11,194,801	850,589		(8,228,145)		(20,512,259)

2012-2013 Adopted Budget

CDE SACS Reports

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	60,267,840.00	298,347.00	60,566,187.00	60,262,883.00	298,347.00	60,561,230.00	0.0%
2) Federal Revenue		8100-8299	50,965.00	12,555,131.00	12,606,096.00	39,599.00	9,306,689.00	9,346,288.00	-25.8%
3) Other State Revenue		8300-8599	8,898,142.00	8,157,825.56	17,055,967.56	9,478,767.00	7,152,782.00	16,641,549.00	-2.4%
4) Other Local Revenue		8600-8799	925,196.00	4,859,331.00	5,784,527.00	818,781.00	4,474,936.00	5,293,717.00	-8.5%
5) TOTAL REVENUES			70,142,143.00	25,870,634.56	96,012,777.56	70,600,030.00	21,242,754.00	91,842,784.00	-4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,075,084.00	10,252,657.00	45,327,741.00	35,560,813.00	9,832,854.00	46,393,667.00	2.4%
2) Classified Salaries		2000-2999	7,249,926.00	8,463,543.00	15,713,469.00	7,563,660.00	8,663,795.00	16,227,455.00	3.3%
3) Employee Benefits		3000-3999	16,722,056.00	8,597,007.10	25,319,063.10	17,612,409.00	8,014,024.00	25,626,433.00	1.2%
4) Books and Supplies		4000-4999	942,867.00	6,997,033.00	7,939,900.00	980,950.00	3,243,333.00	4,224,283.00	-46.8%
5) Services and Other Operating Expenditures		5000-5999	4,284,444.00	1,123,590.00	5,408,004.00	4,380,092.00	2,380,548.00	6,760,640.00	25.0%
6) Capital Outlay		6000-6999	113,965.00	126,997.56	240,962.56	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	763,936.00	696,950.00	1,460,886.00	320,540.00	302,251.00	622,791.00	-57.4%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,371,673.00)	1,249,685.00	(121,988.00)	(1,544,978.00)	1,287,709.00	(257,269.00)	110.9%
9) TOTAL EXPENDITURES			63,780,605.00	37,507,432.66	101,288,037.66	65,873,486.00	33,724,514.00	99,598,000.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,361,538.00	(11,636,798.10)	(5,275,260.10)	4,726,544.00	(12,481,760.00)	(7,755,216.00)	47.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,108,811.00	0.00	2,108,811.00	2,085,111.00	0.00	2,085,111.00	-1.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,588,885.00)	11,588,885.00	0.00	(12,168,032.00)	12,168,032.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,480,074.00)	11,588,885.00	2,108,811.00	(10,082,921.00)	12,168,032.00	2,085,111.00	-1.1%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,118,536.00)	(47,913.10)	(3,166,449.10)	(5,355,377.00)	(313,728.00)	(5,670,105.00)	78.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	20,011,909.61	2,728,742.41	22,740,652.02	16,893,373.61	2,680,829.31	19,574,202.92	-13.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			20,011,909.61	2,728,742.41	22,740,652.02	16,893,373.61	2,680,829.31	19,574,202.92	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,011,909.61	2,728,742.41	22,740,652.02	16,893,373.61	2,680,829.31	19,574,202.92	-13.9%
2) Ending Balance, June 30 (E + F1e)			16,893,373.61	2,680,829.31	19,574,202.92	11,536,996.61	2,367,101.31	13,904,097.92	-28.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	172,364.00	0.00	172,364.00	172,364.00	0.00	172,364.00	0.0%
Stores		9713	42,731.00	0.00	42,731.00	42,731.00	0.00	42,731.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,680,831.83	2,680,831.83	0.00	2,367,104.73	2,367,104.73	-11.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	2,178,233.00	0.00	2,178,233.00	2,144,432.00	0.00	2,144,432.00	-1.6%
Other Commitments	0000	9760				1,991,960.00		1,991,960.00	
2% Reserve per Board Policy	0000	9760				152,472.00		152,472.00	
Inspire Fund Balance in Fund 01	0000	9760	2,025,761.00		2,025,761.00				
2% Reserve per Board Policy	0000	9760	152,472.00		152,472.00				
Inspire Fund Balance in Fund 01	0000								
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	3,280,244.00	0.00	3,280,244.00	3,229,542.00	0.00	3,229,542.00	-1.5%
Reserve for Economic Uncertainties		9790	11,194,801.61	(2.52)	11,194,799.09	5,922,927.61	(3.42)	5,922,924.19	-47.1%
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						
a) in County Treasury			0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	0.00	0.00	0.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	0.00	0.00	0.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) Fixed Assets		9400						
10) TOTAL ASSETS			0.00	0.00	0.00			
H. LIABILITIES								
1) Accounts Payable		9500	0.00	0.00	0.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Deferred Revenue		9650	0.00	0.00	0.00			
6) Long-Term Liabilities		9660						
7) TOTAL LIABILITIES			0.00	0.00	0.00			
I. FUND EQUITY								
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00			0.00

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

04 61424 0000000
Form 01

Chico Unified
Butte County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,555,813.00	0.00	42,555,813.00	42,585,355.00	0.00	42,585,355.00	0.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	186,962.00	0.00	186,962.00	186,962.00	0.00	186,962.00	0.0%
Timber Yield Tax		8022	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Other Subventions/In-Lieu Taxes		8029	16,753.00	0.00	16,753.00	16,753.00	0.00	16,753.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	29,291,561.00	0.00	29,291,561.00	29,291,561.00	0.00	29,291,561.00	0.0%
Unsecured Roll Taxes		8042	1,454,279.00	0.00	1,454,279.00	1,454,279.00	0.00	1,454,279.00	0.0%
Prior Years' Taxes		8043	96,081.00	0.00	96,081.00	96,081.00	0.00	96,081.00	0.0%
Supplemental Taxes		8044	75,386.00	0.00	75,386.00	75,386.00	0.00	75,386.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,388,069.00)	0.00	(10,388,069.00)	(10,388,069.00)	0.00	(10,388,069.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	210,035.00	0.00	210,035.00	210,035.00	0.00	210,035.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal Revenue Limit Sources			63,501,301.00	0.00	63,501,301.00	63,530,843.00	0.00	63,530,843.00	0.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(298,347.00)	0.00	(298,347.00)	(298,347.00)	0.00	(298,347.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		298,347.00	298,347.00		298,347.00	298,347.00	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	197,897.00	0.00	197,897.00	163,398.00	0.00	163,398.00	-17.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,133,011.00)	0.00	(3,133,011.00)	(3,133,011.00)	0.00	(3,133,011.00)	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			60,257,840.00	298,347.00	60,566,187.00	60,282,883.00	298,347.00	60,561,230.00	0.0%
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	1,441,350.00	1,441,350.00	0.00	1,450,455.00	1,450,455.00	0.6%
Special Education Discretionary Grants		8182	0.00	243,766.00	243,766.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	50,965.00	0.00	50,965.00	39,599.00	0.00	39,599.00	-22.3%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		3,318,976.00	3,318,976.00		1,635,378.00	1,635,378.00	-50.7%
NCLB/IASA									
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		4,872,280.00	4,872,280.00		3,242,531.00	3,242,531.00	-33.4%
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		1,501,545.00	1,501,545.00		750,000.00	750,000.00	-50.1%
NCLB: Title III, Immigrant Education Program	4201	8290		57,770.00	57,770.00		23,700.00	23,700.00	-59.0%

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		152,831.00	152,831.00		152,831.00	152,831.00	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		80,368.00	80,368.00				
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	886,244.00	886,244.00	0.00	1,956,964.00	1,956,964.00	120.8%
TOTAL FEDERAL REVENUE			50,965.00	12,555,131.00	12,606,096.00	39,599.00	9,306,689.00	9,346,288.00	-25.9%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		24,000.00	24,000.00		24,000.00	24,000.00	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		3,588,767.00	3,588,767.00		3,659,621.00	3,659,621.00	2.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		484,872.00	484,872.00		484,872.00	484,872.00	0.0%
Economic Impact Aid	7090-7091	8311		1,458,845.00	1,458,845.00		1,294,232.00	1,294,232.00	-11.3%
Spec. Ed. Transportation	7240	8311		140,970.00	140,970.00		140,970.00	140,970.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,875,321.00	0.00	1,875,321.00	2,395,613.00	0.00	2,395,613.00	27.7%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	100,000.00	0.00	100,000.00	New
Lottery - Unrestricted and Instructional Materials		8560	1,354,800.00	290,811.00	1,645,611.00	1,354,800.00	0.00	1,354,800.00	-17.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		917,202.00	917,202.00		1,124,409.00	1,124,409.00	22.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		229,012.00	229,012.00		111,078.00	111,078.00	-51.5%
Healthy Start	6240	8590		137,474.00	137,474.00		0.00	0.00	-100.0%
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		223,600.00	223,600.00		223,600.00	223,600.00	0.0%
All Other State Revenue	All Other	8590	5,668,021.00	662,272.56	6,330,293.56	5,628,354.00	100,000.00	5,728,354.00	-8.5%
TOTAL OTHER STATE REVENUE			8,898,142.00	8,157,825.56	17,055,967.56	9,478,767.00	7,162,782.00	16,641,549.00	-2.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	121,000.00	0.00	121,000.00	121,000.00	0.00	121,000.00	0.0%
Interest		8660	107,076.00	0.00	107,076.00	107,076.00	0.00	107,076.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	50,000.00	50,000.00	0.00	100,000.00	100,000.00	100.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	137,989.00	608,018.00	746,007.00	137,989.00	543,613.00	681,602.00	-8.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00		0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Local Revenue		8699	559,131.00	778,730.00	1,337,861.00	427,716.00	227,287.00	655,003.00	-51.0%
Tuition		8710	0.00	0.00	0.00	25,000.00	0.00	25,000.00	New
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,422,583.00	3,422,583.00		3,604,036.00	3,604,036.00	5.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			925,196.00	4,859,331.00	5,784,527.00	818,781.00	4,474,936.00	5,293,717.00	-8.5%
TOTAL REVENUES			70,142,143.00	25,870,634.58	96,012,777.58	70,600,030.00	21,242,754.00	91,842,784.00	-4.3%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,721,593.00	9,363,219.00	39,084,812.00	30,493,664.00	8,785,898.00	39,279,562.00	0.5%
Certificated Pupil Support Salaries		1200	2,294,169.00	331,313.00	2,625,482.00	2,444,007.00	577,033.00	3,021,040.00	15.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,036,299.00	514,515.00	3,550,814.00	3,619,042.00	469,923.00	4,088,965.00	15.2%
Other Certificated Salaries		1900	23,023.00	43,610.00	66,633.00	4,100.00	0.00	4,100.00	-93.8%
TOTAL CERTIFICATED SALARIES			35,075,084.00	10,252,657.00	45,327,741.00	36,560,813.00	9,832,854.00	46,393,667.00	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	74,260.00	5,895,781.00	5,970,041.00	77,037.00	5,712,507.00	5,789,544.00	-3.0%
Classified Support Salaries		2200	2,533,774.00	1,628,832.00	4,162,606.00	2,601,834.00	1,667,124.00	4,268,958.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	512,612.00	209,485.00	722,097.00	554,076.00	257,559.00	811,635.00	12.4%
Clerical, Technical and Office Salaries		2400	3,287,617.00	313,427.00	3,601,044.00	3,437,976.00	456,786.00	3,894,762.00	6.2%
Other Classified Salaries		2900	841,663.00	416,018.00	1,257,681.00	892,737.00	569,819.00	1,462,556.00	16.3%
TOTAL CLASSIFIED SALARIES			7,249,926.00	8,463,543.00	15,713,469.00	7,563,660.00	8,663,795.00	16,227,455.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,802,842.00	963,843.00	3,766,685.00	3,060,977.00	726,585.00	3,787,563.00	0.6%
PERS		3201-3202	732,592.00	889,503.00	1,622,095.00	762,123.00	915,215.00	1,677,338.00	3.4%
OASDI/Medicare/Alternative		3301-3302	1,027,901.00	740,438.00	1,768,339.00	1,135,675.00	795,366.00	1,931,041.00	9.2%
Health and Welfare Benefits		3401-3402	8,435,816.00	4,170,550.00	12,606,366.00	8,987,990.00	4,700,354.00	13,688,344.00	8.6%
Unemployment Insurance		3501-3502	649,829.00	278,677.00	928,506.00	707,442.00	290,294.00	997,736.00	7.5%
Workers' Compensation		3601-3602	1,099,727.00	439,226.00	1,528,953.00	1,079,688.00	434,965.00	1,514,653.00	-0.8%
OPEB, Allocated		3701-3702	1,926,753.00	879,693.10	2,806,446.10	1,874,988.00	0.00	1,874,988.00	-35.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	56,596.00	135,077.00	191,673.00	3,526.00	151,244.00	154,770.00	-19.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			16,722,056.00	8,597,007.10	25,319,063.10	17,612,409.00	8,014,024.00	25,626,433.00	1.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,748.00	514,666.00	516,414.00	0.00	10,000.00	10,000.00	-98.1%
Books and Other Reference Materials		4200	8,093.00	(19,191.00)	(11,098.00)	12,993.00	5,500.00	18,493.00	-266.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	889,115.00	6,444,854.00	7,333,969.00	814,144.00	2,948,833.00	3,862,777.00	-47.3%
Noncapitalized Equipment		4400	43,911.00	56,704.00	100,615.00	53,813.00	279,200.00	333,013.00	231.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			942,867.00	6,997,033.00	7,939,900.00	980,950.00	3,243,333.00	4,224,283.00	-46.8%
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	59,458.00	114,707.00	174,165.00	56,179.00	189,808.00	245,987.00	41.2%
Dues and Memberships		5300	33,250.00	300.00	33,550.00	34,894.00	300.00	35,194.00	4.9%
Insurance		5400 - 5450	680,861.00	13,537.00	694,398.00	680,861.00	0.00	680,861.00	-1.9%
Operations and Housekeeping Services		5500	1,939,741.00	0.00	1,939,741.00	2,120,729.00	0.00	2,120,729.00	9.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	592,057.00	34,566.00	626,623.00	546,104.00	39,950.00	586,054.00	-6.5%
Transfers of Direct Costs		5710	183,257.00	(183,257.00)	0.00	(5,191.00)	5,191.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(385,393.00)	0.00	(385,393.00)	(503,590.00)	0.00	(503,590.00)	30.7%
Professional/Consulting Services and Operating Expenditures		5800	908,477.00	1,102,447.00	2,010,924.00	1,189,742.00	2,079,298.00	3,269,041.00	62.6%
Communications		5900	272,735.00	41,260.00	313,995.00	260,364.00	66,000.00	326,364.00	3.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			4,284,444.00	1,123,560.00	5,408,004.00	4,380,092.00	2,350,548.00	6,760,640.00	25.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	112,834.00	0.00	112,834.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	1,131.00	126,997.56	128,128.56	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			113,965.00	126,997.56	240,962.56	0.00	0.00	0.00	-100.0%
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	11,235.00	0.00	11,235.00	0.00	0.00	0.00	-100.0%
State Special Schools		7141	0.00	11,000.00	11,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	390,955.00	390,955.00	0.00	0.00	0.00	-100.0%
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	79,716.00	54,985.00	134,711.00	94,894.00	47,251.00	142,145.00	5.5%
Other Debt Service - Principal		7439	672,985.00	240,000.00	912,985.00	225,646.00	255,000.00	480,646.00	-47.4%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			753,936.00	696,950.00	1,460,886.00	320,540.00	302,251.00	622,791.00	-57.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,263,407.00)	1,249,685.00	(13,722.00)	(1,287,709.00)	1,287,709.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(108,266.00)	0.00	(108,266.00)	(257,269.00)	0.00	(257,269.00)	137.6%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,371,673.00)	1,249,685.00	(121,988.00)	(1,544,978.00)	1,287,709.00	(257,269.00)	110.9%
TOTAL EXPENDITURES									
			63,780,605.00	37,507,432.66	101,288,037.66	65,873,486.00	33,724,514.00	99,598,000.00	-1.7%

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	2,085,111.00	0.00	2,085,111.00	2,085,111.00	0.00	2,085,111.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	23,700.00	0.00	23,700.00	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			2,108,811.00	0.00	2,108,811.00	2,085,111.00	0.00	2,085,111.00	-1.1%
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		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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							
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	(11,588,885.00)	11,588,885.00	0.00	(12,698,425.00)	12,698,425.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	530,393.00	(530,393.00)	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			(11,588,885.00)	11,588,885.00	0.00	(12,168,032.00)	12,168,032.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,480,074.00)	11,588,885.00	2,108,811.00	(10,052,921.00)	12,168,032.00	2,085,111.00	-1.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,089,168.00	2,290,334.00	9.6%
2) Federal Revenue		8100-8299	110,376.00	0.00	-100.0%
3) Other State Revenue		8300-8599	223,001.00	220,424.00	-1.2%
4) Other Local Revenue		8600-8799	24,702.00	0.00	-100.0%
5) TOTAL, REVENUES			2,447,247.00	2,510,758.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,028,338.00	1,141,837.00	11.0%
2) Classified Salaries		2000-2999	110,862.00	143,737.00	29.7%
3) Employee Benefits		3000-3999	420,981.00	444,040.00	5.5%
4) Books and Supplies		4000-4999	349,564.00	128,000.00	-63.4%
5) Services and Other Operating Expenditures		5000-5999	455,443.00	508,241.00	11.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	59,837.00	70,608.00	18.0%
9) TOTAL, EXPENDITURES			2,425,025.00	2,436,463.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,222.00	74,295.00	234.3%
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)			22,222.00	74,295.00	234.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	22,222.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	22,222.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	22,222.00	New
2) Ending Balance, June 30 (E + F1e)			22,222.00	96,517.00	334.3%
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	96,517.00	New
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	22,222.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	1,557,646.00	1,666,163.00	7.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	531,522.00	624,171.00	17.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,089,168.00	2,290,334.00	9.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	110,376.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			110,376.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	47,798.00	56,629.00	18.5%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	175,203.00	163,795.00	-6.5%
TOTAL, OTHER STATE REVENUE			223,001.00	220,424.00	-1.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	24,702.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,702.00	0.00	-100.0%
TOTAL REVENUES			2,447,247.00	2,510,758.00	2.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	875,191.00	984,246.00	12.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,147.00	157,591.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,028,338.00	1,141,837.00	11.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,402.00	108,153.00	15.8%
Other Classified Salaries		2900	17,460.00	35,584.00	103.8%
TOTAL, CLASSIFIED SALARIES			110,862.00	143,737.00	29.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	88,384.00	80,284.00	-9.2%
PERS		3201-3202	9,604.00	9,775.00	1.8%
OASDI/Medicare/Alternative		3301-3302	19,128.00	24,603.00	28.6%
Health and Welfare Benefits		3401-3402	256,250.00	281,037.00	9.7%
Unemployment Insurance		3501-3502	4,025.00	18,539.00	360.6%
Workers' Compensation		3601-3602	29,907.00	27,925.00	-6.6%
OPEB, Allocated		3701-3702	13,683.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	1,877.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			420,981.00	444,040.00	5.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	65,000.00	35,000.00	-46.2%
Books and Other Reference Materials		4200	10,000.00	0.00	-100.0%
Materials and Supplies		4300	249,564.00	48,000.00	-80.8%
Noncapitalized Equipment		4400	25,000.00	45,000.00	80.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			349,564.00	128,000.00	-63.4%

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	16,000.00	2,000.00	-87.5%
Dues and Memberships		5300	5,000.00	2,000.00	-60.0%
Insurance		5400-5450	14,690.00	17,000.00	15.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,630.00	7,630.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	385,393.00	455,161.00	18.1%
Professional/Consulting Services and Operating Expenditures		5800	25,230.00	24,150.00	-4.3%
Communications		5900	1,500.00	300.00	-80.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			455,443.00	508,241.00	11.6%
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%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	59,837.00	70,608.00	18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,837.00	70,608.00	18.0%
TOTAL, EXPENDITURES			2,425,025.00	2,436,463.00	0.5%

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					
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%

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	2,607,779.00	3,548,709.00	36.1%
3) Other State Revenue		8300-8599	190,300.00	190,300.00	0.0%
4) Other Local Revenue		8600-8799	732,000.00	812,000.00	10.9%
5) TOTAL REVENUES			3,530,079.00	4,551,009.00	28.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,482,858.00	1,614,542.00	8.9%
3) Employee Benefits		3000-3999	851,328.00	717,136.00	-15.8%
4) Books and Supplies		4000-4999	1,076,359.00	1,687,700.00	56.8%
5) Services and Other Operating Expenditures		5000-5999	71,105.00	140,254.00	97.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	48,429.00	186,661.00	285.4%
9) TOTAL EXPENDITURES			3,530,079.00	4,346,293.00	23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	204,716.00	New
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)			0.00	204,716.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,309.67	47,309.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,309.67	47,309.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,309.67	47,309.67	0.0%
2) Ending Balance, June 30 (E + F1e)			47,309.67	252,025.67	432.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,309.67	252,025.67	432.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	2,607,779.00	3,548,709.00	36.1%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,607,779.00	3,548,709.00	36.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	190,300.00	190,300.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			190,300.00	190,300.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(5,000.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	737,000.00	812,000.00	10.2%
TOTAL, OTHER LOCAL REVENUE			732,000.00	812,000.00	10.9%
TOTAL, REVENUES			3,530,079.00	4,551,009.00	28.9%

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	1,265,000.00	1,398,479.00	10.6%
Classified Supervisors' and Administrators' Salaries		2300	150,858.00	147,134.00	-2.5%
Clerical, Technical and Office Salaries		2400	67,000.00	68,929.00	2.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,482,858.00	1,614,542.00	8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	130,034.00	133,394.00	2.6%
OASDI/Medicare/Alternative		3301-3302	111,190.00	119,518.00	7.5%
Health and Welfare Benefits		3401-3402	363,559.00	401,052.00	10.3%
Unemployment Insurance		3501-3502	23,705.00	24,291.00	2.5%
Workers' Compensation		3601-3602	41,198.00	38,881.00	-5.6%
OPEB, Allocated		3701-3702	115,429.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,213.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			851,328.00	717,136.00	-15.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,051,359.00	1,587,700.00	51.0%
Noncapitalized Equipment		4400	25,000.00	100,000.00	300.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,076,359.00	1,687,700.00	56.8%

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	5,077.00	12,000.00	136.4%
Dues and Memberships		5300	397.00	700.00	76.3%
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	25,125.00	25,125.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	48,429.00	New
Professional/Consulting Services and Operating Expenditures		5800	32,902.00	46,000.00	39.8%
Communications		5900	7,604.00	8,000.00	5.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,105.00	140,254.00	97.2%
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	48,429.00	186,661.00	285.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,429.00	186,661.00	285.4%
TOTAL, EXPENDITURES			3,530,079.00	4,346,293.00	23.1%

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%

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	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	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	100,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	193,148.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			293,148.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(290,648.00)	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)			(290,648.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	369,658.96	79,010.96	-78.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			369,658.96	79,010.96	-78.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			369,658.96	79,010.96	-78.6%
2) Ending Balance, June 30 (E + F1e)			79,010.96	79,010.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	79,010.96	New
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	79,010.96	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest					
		8660	2,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
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			2,500.00	0.00	-100.0%
TOTAL, REVENUES			2,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	193,148.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			193,148.00	0.00	-100.0%
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%
TOTAL, EXPENDITURES			293,148.00	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, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%

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	150,000.00	0.00	-100.0%
5) TOTAL, REVENUES			150,000.00	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	2,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,198,916.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,201,416.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,051,416.00)	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	7,234,653.00	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			(7,234,653.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,285,069.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,442,433.37	12,156,364.37	-52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,442,433.37	12,156,364.37	-52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,442,433.37	12,156,364.37	-52.2%
2) Ending Balance, June 30 (E + F1e)			12,156,364.37	12,156,364.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	12,156,364.37	New
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	12,156,364.37	0.00	-100.0%

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

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					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	0.00	-100.0%
TOTAL, REVENUES			150,000.00	0.00	-100.0%

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%
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%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,500.00	0.00	-100.0%
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	6,198,916.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,198,916.00	0.00	-100.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,201,416.00	0.00	-100.0%

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	7,234,653.00	0.00	-100.0%
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			7,234,653.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(7,234,653.00)	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	1,010,000.00	820,000.00	-18.8%
5) TOTAL, REVENUES			1,010,000.00	820,000.00	-18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	296,375.00	327,374.00	10.5%
3) Employee Benefits		3000-3999	136,164.00	141,575.00	4.0%
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	660,127.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,092,666.00	468,949.00	-57.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,666.00)	351,051.00	-524.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,700.00	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			(23,700.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(106,366.00)	351,051.00	-430.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,334,544.21	11,228,178.21	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,334,544.21	11,228,178.21	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,334,544.21	11,228,178.21	-0.9%
2) Ending Balance, June 30 (E + F1e)			11,228,178.21	11,579,229.21	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	11,579,229.21	New
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	11,228,178.21	0.00	-100.0%

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

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	220,000.00	180,000.00	-18.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	790,000.00	640,000.00	-19.0%
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			1,010,000.00	820,000.00	-18.8%
TOTAL, REVENUES			1,010,000.00	820,000.00	-18.8%

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	19,309.00	291,125.00	1407.7%
Clerical, Technical and Office Salaries		2400	0.00	36,249.00	New
Other Classified Salaries		2900	277,066.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			296,375.00	327,374.00	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,373.00	35,162.00	8.6%
OASDI/Medicare/Alternative		3301-3302	22,672.00	24,861.00	9.7%
Health and Welfare Benefits		3401-3402	63,120.00	61,793.00	-2.1%
Unemployment Insurance		3501-3502	4,772.00	5,272.00	10.5%
Workers' Compensation		3601-3602	7,003.00	7,736.00	10.5%
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	6,224.00	6,751.00	8.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			136,164.00	141,575.00	4.0%
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	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	660,127.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			660,127.00	0.00	-100.0%
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			1,092,666.00	468,949.00	-57.1%

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	23,700.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,700.00	0.00	-100.0%
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)			(23,700.00)	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	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	87,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,087,000.00	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	30,000.00	3,205,096.00	10583.7%
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			30,000.00	3,205,096.00	10583.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,057,000.00	(3,205,096.00)	-204.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,234,653.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,234,653.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,291,653.00	(3,205,096.00)	-131.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,933.67	11,038,586.67	1377.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,933.67	11,038,586.67	1377.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,933.67	11,038,586.67	1377.9%
2) Ending Balance, June 30 (E + F1e)			11,038,586.67	7,833,490.37	-29.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,205,096.30	0.30	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	7,833,490.37	New
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	7,833,490.37	0.00	-100.0%

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

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					
School Facilities Apportionments		8545	3,000,000.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	87,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87,000.00	0.00	-100.0%
TOTAL, REVENUES			3,087,000.00	0.00	-100.0%

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	3,205,096.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	30,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	3,205,096.00	10583.7%
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			30,000.00	3,205,096.00	10583.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	7,234,653.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			7,234,653.00	0.00	-100.0%
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%

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%
(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)			7,234,853.00	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	2,705,802.00	2,555,598.00	-5.6%
5) TOTAL, REVENUES			2,705,802.00	2,555,598.00	-5.6%
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	545,268.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			545,268.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,160,534.00	2,555,598.00	18.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,085,111.00	2,085,111.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,085,111.00)	(2,085,111.00)	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)			75,423.00	470,487.00	523.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	620,395.53	695,818.53	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			620,395.53	695,818.53	12.2%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			620,395.53	695,818.53	12.2%
2) Ending Balance, June 30 (E + F1e)			695,818.53	1,166,305.53	67.6%
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	1,166,305.53	New
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	695,818.53	0.00	-100.0%

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

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	2,675,802.00	2,543,598.00	-4.9%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	12,000.00	-60.0%
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			2,705,802.00	2,555,598.00	-5.6%
TOTAL, REVENUES			2,705,802.00	2,555,598.00	-5.6%

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	545,268.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			545,268.00	0.00	-100.0%
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			545,268.00	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	2,085,111.00	2,085,111.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,085,111.00	2,085,111.00	0.0%

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)			(2,085,111.00)	(2,085,111.00)	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	13,808.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,830,094.00	0.00	-100.0%
5) TOTAL, REVENUES			2,843,902.00	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	4,111,525.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,111,525.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,267,623.00)	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)			(1,267,623.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,575,876.43	3,308,253.43	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,575,876.43	3,308,253.43	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,575,876.43	3,308,253.43	-27.7%
2) Ending Balance, June 30 (E + F1e)			3,308,253.43	3,308,253.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	3,308,253.43	New
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	3,308,253.43	0.00	-100.0%

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

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	12,180.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	1,628.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			13,808.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,631,368.00	0.00	-100.0%
Unsecured Roll		8612	133,031.00	0.00	-100.0%
Prior Years' Taxes		8613	4,810.00	0.00	-100.0%
Supplemental Taxes		8614	20,786.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	40,099.00	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			2,830,094.00	0.00	-100.0%
TOTAL, REVENUES			2,843,902.00	0.00	-100.0%

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	1,685,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	2,426,525.00	0.00	-100.0%
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)			4,111,525.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,111,525.00	0.00	-100.0%

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	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	4,721.00	0.00	-100.0%
5) TOTAL, REVENUES			4,721.00	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)			4,721.00	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)			4,721.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,666.97	251,387.97	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,666.97	251,387.97	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,666.97	251,387.97	1.9%
2) Ending Balance, June 30 (E + F1e)			251,387.97	251,387.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	251,387.97	New
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	251,387.97	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8280	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8680	4,721.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,721.00	0.00	-100.0%
TOTAL, REVENUES			4,721.00	0.00	-100.0%
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%
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					
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 Certificates of Participation		8971	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 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%

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: 1163 East Seventh St., Chico, CA

Date: June 14, 2012

Place: Chico City Council Chambers

Date: June 20, 2011

Time: 6:00 p.m.

Adoption Date: June 20, 2012

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Maureen Fitzgerald

Telephone: (530) 891-3000 x.112

Title: Assistant Superintendent, Business Serv.

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Criteria and Standards Review Summary

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

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

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	12,142.00	12,131.85	0.1%	Met
Second Prior Year (2010-11)	11,480.00	11,439.72	0.4%	Met
First Prior Year (2011-12)	11,355.00	11,355.51	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	11,314.91			

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)	12,239	12,985	N/A	Met
Second Prior Year (2010-11)	11,881	13,060	N/A	Met
First Prior Year (2011-12)	11,880	11,880	0.0%	Met
Budget Year (2012-13)	11,872			

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)	11,655	12,985	89.8%
Second Prior Year (2010-11)	11,608	13,060	88.9%
First Prior Year (2011-12)	11,334	11,880	95.4%
		Historical Average Ratio:	91.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.9%

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)	11,315	11,872	95.3%	Not Met
1st Subsequent Year (2013-14)	11,401	11,942	95.5%	Not Met
2nd Subsequent Year (2014-15)	11,401	11,905	95.8%	Not Met

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

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

- 1a STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Actual CBEDS column includes some charter enrollment which should not be part of district enrollment

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)	6,561.77	6,773.77	6,930.67	7,116.67
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)	5,209.91	5,265.12	5,387.07	5,531.65
d. Prior Year Funded BRL per ADA		5,209.91	5,265.12	5,387.07
e. Difference (Step 1c minus Step 1d)		55.21	121.95	144.58
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.06%	2.32%	2.68%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	11,355.51	11,314.91	11,401.46	11,401.46
b. Prior Year Revenue Limit (Funded) ADA		11,355.51	11,314.91	11,401.46
c. Difference (Step 2a minus Step 2b)		(40.60)	86.55	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.36%	0.76%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.70%	3.08%	2.68%
Revenue Limit Standard (Step 3, plus/minus 1%):		- .30% to 1.70%	2.08% to 4.08%	1.68% to 3.68%

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)	20,945,488.00	20,945,488.00	20,945,488.00	20,945,488.00
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)	63,501,301.00	63,530,843.00	65,413,222.00	67,066,571.00
District's Projected Change in Revenue Limit:		0.05%	2.95%	2.53%
Revenue Limit Standard:		-30% to 1.70%	2.05% to 4.08%	1.68% to 3.68%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	59,237,361.09	64,639,703.76	91.6%
Second Prior Year (2010-11)	53,461,840.63	59,005,172.13	90.6%
First Prior Year (2011-12)	59,047,066.00	63,780,605.00	92.6%
	Historical Average Ratio:		91.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	3.0%	3.0%	3.0%
	88.6% to 94.6%	88.6% to 94.6%	88.6% to 94.6%

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)	61,736,882.00	65,873,486.00	93.7%	Met
1st Subsequent Year (2013-14)	62,906,235.00	67,438,828.00	93.3%	Met
2nd Subsequent Year (2014-15)	64,075,588.00	68,758,181.00	93.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1 District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.70%	3.08%	2.68%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.30% to 10.70%	-6.92% to 13.08%	-7.32% to 12.68%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.30% to 5.70%	-1.92% to 8.08%	-2.32% to 7.68%

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)	12,806,096.00		
Budget Year (2012-13)	9,346,288.00	-25.86%	Yes
1st Subsequent Year (2013-14)	9,339,599.00	-0.07%	No
2nd Subsequent Year (2014-15)	9,339,599.00	0.00%	No

Explanation:
(required if Yes)

Carryovers are not included in 12-13 and subsequent years

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	17,055,967.56		
Budget Year (2012-13)	16,641,549.00	-2.43%	No
1st Subsequent Year (2013-14)	16,628,767.00	-0.08%	No
2nd Subsequent Year (2014-15)	16,628,767.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2011-12)	5,784,527.00		
Budget Year (2012-13)	5,293,717.00	-8.48%	Yes
1st Subsequent Year (2013-14)	5,168,781.00	-2.36%	Yes
2nd Subsequent Year (2014-15)	5,118,781.00	-0.97%	No

Explanation:
(required if Yes)

Carryovers are not included in 12-13 and subsequent years

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2011-12)	7,939,900.00		
Budget Year (2012-13)	4,224,283.00	-46.80%	Yes
1st Subsequent Year (2013-14)	4,280,950.00	1.34%	No
2nd Subsequent Year (2014-15)	4,280,950.00	0.00%	No

Explanation:
(required if Yes)

Carryovers are not included in 12-13 and subsequent years

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

First Prior Year (2011-12)	5,408,004.00		
Budget Year (2012-13)	6,760,640.00	25.01%	Yes
1st Subsequent Year (2013-14)	7,061,096.00	4.44%	No
2nd Subsequent Year (2014-15)	7,211,096.00	2.12%	No

Explanation:
(required if Yes)

Carryovers are not included in 12-13 and subsequent years

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2011-12)	35,446,590.56		
Budget Year (2012-13)	31,281,554.00	-11.75%	Not Met
1st Subsequent Year (2013-14)	31,137,147.00	-0.46%	Met
2nd Subsequent Year (2014-15)	31,087,147.00	-0.16%	Met

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

First Prior Year (2011-12)	13,347,904.00		
Budget Year (2012-13)	10,984,923.00	-17.70%	Not Met
1st Subsequent Year (2013-14)	11,342,046.00	3.25%	Met
2nd Subsequent Year (2014-15)	11,492,046.00	1.32%	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)

Carryovers are not included in 12-13 and subsequent years

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

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

Carryovers are not included in 12-13 and subsequent years

- 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)

Carryovers are not included in 12-13 and subsequent years

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

Carryovers are not included in 12-13 and subsequent years

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?

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
c. Net Budgeted Expenditures and Other Financing Uses

99,598,000.00				
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account		Status
99,598,000.00	995,980.00	2,211,676.00		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)

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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)	3,010,688.00	2,989,131.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	8,027,214.82	15,780,908.56	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			3,280,244.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			11,194,801.61
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(38.73)	(5.07)	(2.52)
f. Available Reserves (Lines 1a through 1e)	11,037,864.09	18,770,034.49	14,475,043.09
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	100,356,263.35	99,637,699.74	101,288,037.66
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)	100,356,263.35	99,637,699.74	101,288,037.66
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	11.0%	18.8%	14.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.7%	6.3%	4.8%

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)	(359,230.85)	66,384,982.24	0.5%	Met
Second Prior Year (2010-11)	6,388,006.92	59,090,664.85	N/A	Met
First Prior Year (2011-12)	(3,118,536.00)	63,780,605.00	4.9%	Not Met
Budget Year (2012-13) (Information only)	(5,356,377.00)	65,873,486.00		

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 equal 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)	7,476,879.00	14,118,700.54	N/A	Met
Second Prior Year (2010-11)	11,397,922.00	13,623,902.69	N/A	Met
First Prior Year (2011-12)	20,011,919.00	20,011,909.61	0.0%	Met
Budget Year (2012-13) (Information only)	16,893,373.61			

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):	11,315	11,401	11,401
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):

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

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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)	99,598,000.00	100,341,079.00	101,660,432.00
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)	99,598,000.00	100,341,079.00	101,660,432.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,987,940.00	3,010,232.37	3,049,812.96
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)	2,987,940.00	3,010,232.37	3,049,812.96

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,229,542.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,922,927.61	6,667,655.09	2,082,309.16
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(3.42)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	3,002,653.00	3,042,433.00
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)	9,152,466.19	9,670,508.09	5,124,742.16
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.19%	9.64%	5.04%
District's Reserve Standard (Section 10B, Line 7):	2,987,940.00	3,010,232.37	3,049,812.96
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

- 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:

Passage of the Governor's Tax Initiative in November 2012

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)	(11,588,685.00)			
Budget Year (2012-13)	(12,698,425.00)	1,109,540.00	9.6%	Met
1st Subsequent Year (2013-14)	(12,168,032.00)	(530,393.00)	-4.2%	Met
2nd Subsequent Year (2014-15)	(12,168,032.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	2,108,811.00			
Budget Year (2012-13)	2,085,111.00	(23,700.00)	-1.1%	Met
1st Subsequent Year (2013-14)	2,085,111.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	2,085,111.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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)

Yes

- 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	13	General Fund	General Fund	503,951
Certificates of Participation	5	General Fund/Redevelopment	General Fund	1,685,824
General Obligation Bonds	16	Fund 51	Fund 51	52,195,000
Supp Early Retirement Program	4	General Fund	General Fund	1,864,130
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	63,172	47,667	47,667	47,667
Certificates of Participation	297,003	294,995	302,252	328,585
General Obligation Bonds	4,112,745	4,111,525	4,227,063	4,358,100
Supp Early Retirement Program	704,667	694,442	272,872	272,872
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	5,177,587	5,148,629	4,849,854	5,007,224
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)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

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?

Data must be entered.

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

21,053,366.00
21,053,366.00

Actuarial
Jul 01, 2009

5. OPEB Contributions

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1,874,988.00	1,874,988.00	1,874,988.00
1,874,988.00	1,874,988.00	1,874,988.00
1,874,988.00	1,874,988.00	1,874,988.00

