Albany Unified School District 2012-13 Budget

Presented to the Board of Education

June 19, 2012

ALBANY UNIFIED SCHOOL DISTRICT
2012-13 BUDGET

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2012-13 Proposed State Budget

The release of the Governor's May Revision brought us some budgetary information from Sacramento that adds salt to our previously inflicted economic wounds. The message from Governor Brown is the best scenario will be "flat funding" for the 2012-13 fiscal year. Flat funding (Sacramento Style) is defined like this…no additional reductions to our revenue other than the $5 million annual reduction we are currently weathering. The Flat Funding model is dependent on the passage of the Governor's November tax initiative. Without the passage of this initiative, districts can anticipate additional mid-year revenue reductions of up to $455 per student which would equate to an additional loss of $1.6 million dollars for Albany Unified School District.

Depending on who you hear talking about the fiscal state of the state, you will get different perspectives. The Governor touts our economic recovery stating that wage and salary employment has increased at a healthy clip in recent months, yet the persistent joblessness rate remains a key problem as does the troubled housing market. The most updated revenue forecast for the state reveals that we are $15.7 billion lower than the administration's January projection. So what does this mean for California and our district? The state will have to identify additional budgetary solutions to bring the spending plan into balance. In turn, that means that AUSD will have to plan for additional ways to slim down the expenditures while spending down our reserves due to continued reduced revenues. It is time for our annual game of "wait and hope for the best."

Our fiscal conservatism is still critical for wading through the chaos of this economic downturn. As you know, it is not simply the amount of revenues and expenses that we have to watch, but our cash flow and declining enrollment. We can be sure that two relatively new "gotchas" will be part of our future funding cycles and those are deferrals and mid-year revenue reductions. As California prepares to make a budget for the 2012-2013 fiscal year they will build it on the assumption that the Governor's tax initiative passes which means no "new" money for schools, but that some of the deferrals that we currently endure will go away and we may stave off additional reductions. That would be a great help for cash flow, but does not put any more money in our budget, as we already budget the deferred dollars even though we do not receive them until the following fiscal year. There is still a significant structural deficit that the state needs to address for the 2012-2013 fiscal year and beyond. Until then, the band-aid approach will only force us to try to maintain our reserves to survive the next wave of potential cuts.

ALBANY UNIFIED SCHOOL DISTRICT
2012-13 BUDGET by FUND

It is recommended that the Board of Education adopt the Proposed Budgets for 2012-13 as presented for the following funds (based on expenditure budgets):

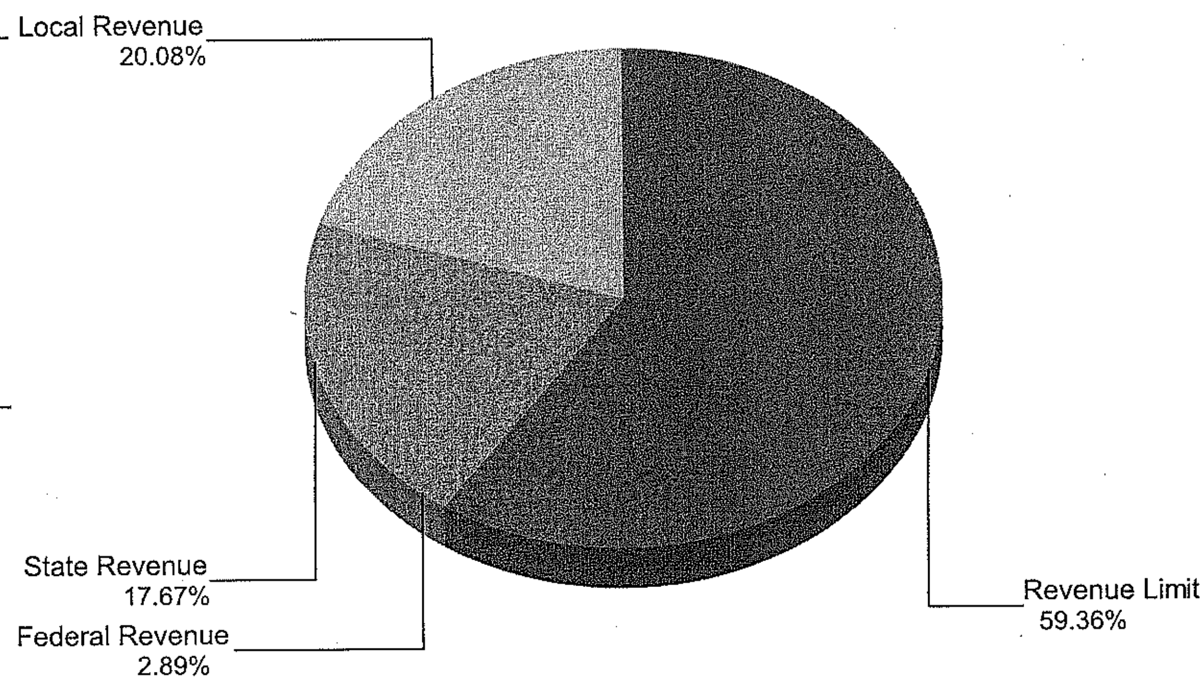
FUND	DESCRIPTION		TOTAL BUDGET
01	General Fund	$	34,421,674
10	Special Education Pass-Through Fund	$	17,826,065
11	Adult Education Fund	$	150,005
12	Child Development Fund	$	2,010,025
13	Cafeteria Fund	$	975,625
14	Deferred Maintenance Fund	$	196,100
20	Special Reserve – Post Employment Benefits	$	0
21	Building Fund	$	490,000
25	Capital Facilities Fund	$	20,150
TOTAL DISTRICT BUDGET—ALL FUNDS		**$**	**56,089,644**

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

General Fund

Total Revenue Summary
(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
Revenue Limit	5,338.03	19,489,133
Federal Revenue	259.62	947,879
Other State Revenue	1,588.81	5,800,751
Other Local Revenue	1,805.83	6,593,085
Total Revenue	**$8,992.29**	**$32,830,848**
Transfer In & Others	**$0.00**	**$0**
Total Resources	**$8,992.29**	**$32,830,848**



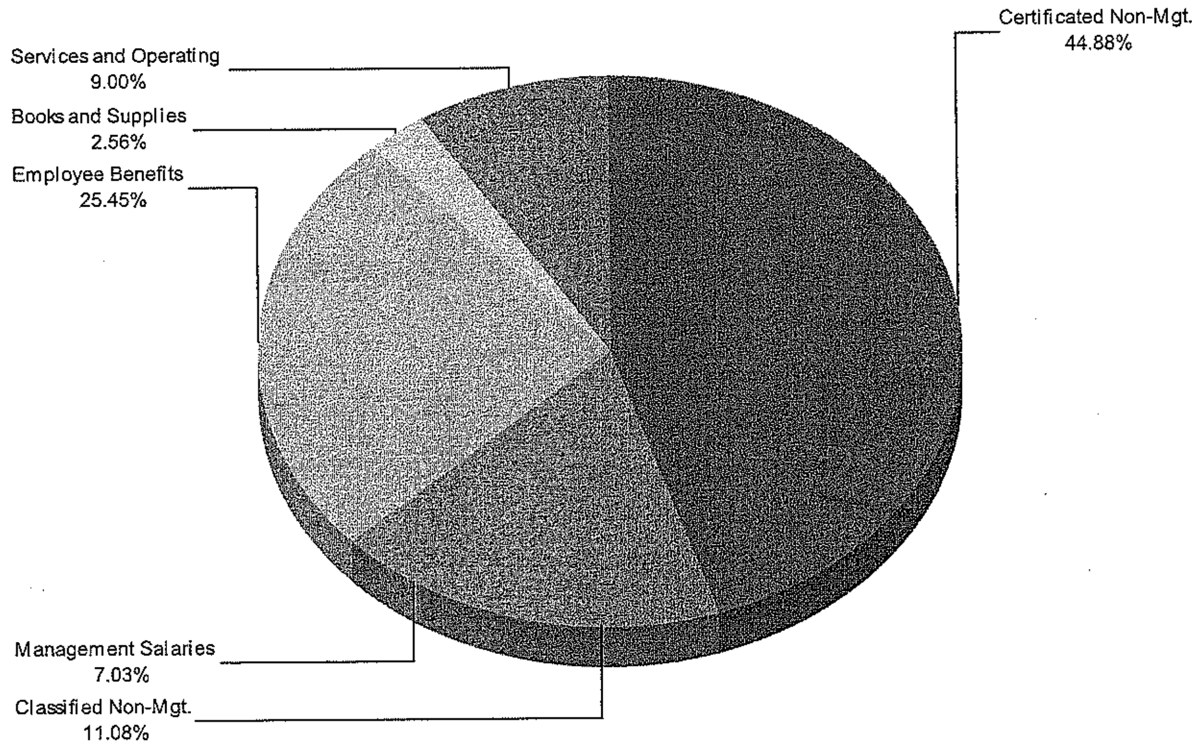
Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

General Fund

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,251.25	15,521,331
Class. Non-Mgt. Salaries	1,049.73	3,832,561
Management Salaries	666.35	2,432,851
Employee Benefits	2,410.63	8,801,223
Books and Supplies	242.58	885,672
Services and Operating	852.93	3,114,036
Capital Outlay	0.00	0
Other Outgo	45.47-	166,000-
Total Expenditure	**$9,428.01**	**$34,421,674**
Transfer out and Other:	**$0.00**	**$0**
Total Uses	**$9,428.01**	**$34,421,674**

Total Expenditure Summary

(as % of Total Expenditure)



Model OB13-44 ADOPTED BUDGET — Fiscal Year 2012/13

Fund **010 General Fund**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	19,489,133	59.36%
8100	FEDERAL REVENUE	614,266	1.87%
8200	FEDERAL REVENUE	333,613	1.02%
8300	OTHER STATE REVENUE	2,619,207	7.98%
8400	OTHER STATE REVENUE	780,000	2.38%
8500	OTHER STATE REVENUE	2,401,544	7.31%
8600	OTHER LOCAL REVENUE	6,593,085	20.08%
	Total Revenue	**32,830,848**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	Teachers Salaries	14,066,031	42.84%
1200	Pupil Support Salaries	1,107,044	3.37%
1300	Cert Supervisory/Admin Salarie	1,887,220	5.75%
1900	Other Cert Salaries	348,256	1.06%
	Total 1000	**17,408,551**	**53.02%**
2000 CLASSIFIED SALARIES			
2100	Inst Aides Salaries	1,367,843	4.17%
2200	Classified Support Salaries	946,034	2.88%
2300	Class Supervisory/Admin Salari	545,631	1.66%
2400	Clerical Salaries	1,059,988	3.23%
2900	Other Class Salaries	458,696	1.40%
	Total 2000	**4,378,192**	**13.34%**
3000 EMPLOYEE BENEFITS			
3100	STRS	1,373,926	4.18%
3200	PERS	577,694	1.76%
3300	OASDI, Medicare, Alt Retire	629,401	1.92%
3400	Health & Welfare	4,743,150	14.45%
3500	Local Ed Contribution SUI	264,221	.80%
3600	Workers Compensation	435,093	1.33%
3700	Retiree Benefits	665,000	2.03%
3800	PERS Reduction	36,004	.11%
3900	Other Benefits	76,734	.23%
	Total 3000	**8,801,223**	**26.81%**
4000 BOOKS & SUPPLIES			
4100	Textbooks	210,000	.64%
4300	Materials & Supplies	650,327	1.98%
4400	Non-Capitalized Equipment	25,345	.08%
	Total 4000	**885,672**	**2.70%**
5000 SERVICES & OPERATING EXPENSES			
5200	Travel/Conferences	80,185	.24%
5300	Dues/Memberships	15,800	.05%
5400	Insurance	185,000	.56%
5500	Operation & Housekeeping Servi	693,000	2.11%
5600	Rentals Leases & Repairs	286,340	.87%
5800	Other Services & Operating Exp	1,760,439	5.36%
5900	Communications	93,272	.28%
	Total 5000	**3,114,036**	**9.49%**

Selection Grouped by Account Type, (Org = 12, Restricted? = Y, Control? = N, Fund = 010, Object Digit = 2)

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund **010 General Fund**

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7300	Direct Support	166,000-	.51-%
	Total 7000	**166,000-**	**.51-%**
	Total Expenditure	**34,421,674**	**104.85%**

Starting Balance	**0**
+ Revenues	**32,830,848**
- Expenditures	**34,421,674**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**1,590,826-**

Starting Balance	**0**
+ Total Revenues	**32,830,848**
= Total Sources	**32,830,848**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	17,408,551	53.02%
2000	CLASSIFIED SALARIES	4,378,192	13.34%
3000	EMPLOYEE BENEFITS	8,801,223	26.81%
4000	BOOKS & SUPPLIES	885,672	2.70%
5000	SERVICES & OPERATING EXPENSES	3,114,036	9.49%
6000			%
7000	OTHER OUTGO	166,000-	.51-%
	- Total Expenditures	**34,421,674**	104.85%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,590,826-**	4.85-%

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund 100 SELPA

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	829,411	4.65%
8200	FEDERAL REVENUE	4,557,788	25.57%
8300	OTHER STATE REVENUE	11,153,502	62.57%
8500	OTHER STATE REVENUE	1,285,364	7.21%
	Total Revenue	**17,826,065**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7200		17,826,065	100.00%
	Total 7000	**17,826,065**	**100.00%**
	Total Expenditure	**17,826,065**	**100.00%**

Starting Balance	**0**
+ Revenues	**17,826,065**
- Expenditures	**17,826,065**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Starting Balance	**0**
+ Total Revenues	**17,826,065**
= Total Sources	**17,826,065**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	17,826,065	100.00%
	- Total Expenditures	**17,826,065**	100.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**0**	.00%

Model OB13-44 ADOPTED BUDGET — Fiscal Year 2012/13

Fund 110 Adult Education Fund

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	150,005	100.00%
	Total Revenue	**150,005**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	Teachers Salaries	67,000	44.67%
1300	Cert Supervisory/Admin Salarie	11,287	7.52%
	Total 1000	**78,287**	**52.19%**
2000 CLASSIFIED SALARIES			
2400	Clerical Salaries	16,673	11.11%
	Total 2000	**16,673**	**11.11%**
3000 EMPLOYEE BENEFITS			
3100	STRS	2,051	1.37%
3200	PERS	2,142	1.43%
3300	OASDI, Medicare, Alt Retire	3,399	2.27%
3400	Health & Welfare	11,823	7.88%
3500	Local Ed Contribution SUI	1,738	1.16%
3600	Workers Compensation	2,083	1.39%
3800	PERS Reduction	415	.28%
	Total 3000	**23,651**	**15.77%**
4000 BOOKS & SUPPLIES			
4300	Materials & Supplies	181	.12%
	Total 4000	**181**	**.12%**
5000 SERVICES & OPERATING EXPENSES			
5600	Rentals Leases & Repairs	17,263	11.51%
5800	Other Services & Operating Exp	5,200	3.47%
5900	Communications	1,750	1.17%
	Total 5000	**24,213**	**16.14%**
7000 OTHER OUTGO			
7300	Direct Support	7,000	4.67%
	Total 7000	**7,000**	**4.67%**
	Total Expenditure	**150,005**	**100.00%**

Starting Balance	**0**
+ Revenues	**150,005**
- Expenditures	**150,005**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund **110 Adult Education Fund**

Starting Balance	0
+ Total Revenues	150,005
= Total Sources	150,005

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	78,287	52.19%
2000	CLASSIFIED SALARIES	16,673	11.11%
3000	EMPLOYEE BENEFITS	23,651	15.77%
4000	BOOKS & SUPPLIES	181	.12%
5000	SERVICES & OPERATING EXPENSES	24,213	16.14%
6000			%
7000	OTHER OUTGO	7,000	4.67%
	- Total Expenditures	150,005	100.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	0	.00%

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund 120 Child Development Fund

Revenue	Description	Amount	Percentage of Sources
8200	FEDERAL REVENUE	278,580	13.86%
8500	OTHER STATE REVENUE	469,348	23.35%
8600	OTHER LOCAL REVENUE	1,262,097	62.79%
	Total Revenue	**2,010,025**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	Teachers Salaries	407,884	20.29%
	Total 1000	**407,884**	**20.29%**
2000 CLASSIFIED SALARIES			
2100	Inst Aides Salaries	535,341	26.63%
2200	Classified Support Salaries	18,459	.92%
2300	Class Supervisory/Admin Salari	117,092	5.83%
2400	Clerical Salaries	43,292	2.15%
	Total 2000	**714,184**	**35.53%**
3000 EMPLOYEE BENEFITS			
3100	STRS	20,327	1.01%
3200	PERS	99,595	4.95%
3300	OASDI, Medicare, Alt Retire	70,113	3.49%
3400	Health & Welfare	382,667	19.04%
3500	Local Ed Contribution SUI	12,382	.62%
3600	Workers Compensation	22,512	1.12%
3800	PERS Reduction	13,987	.70%
3900	Other Benefits	6,050	.30%
	Total 3000	**627,633**	**31.23%**
4000 BOOKS & SUPPLIES			
4300	Materials & Supplies	17,527	.87%
	Total 4000	**17,527**	**.87%**
5000 SERVICES & OPERATING EXPENSES			
5300	Dues/Memberships	2,000	.10%
5500	Operation & Housekeeping Servi	21,000	1.04%
5600	Rentals Leases & Repairs	17,550	.87%
5700	Direct Costs	77,032	3.83%
5800	Other Services & Operating Exp	4,115	.20%
5900	Communications	2,100	.10%
	Total 5000	**123,797**	**6.16%**
7000 OTHER OUTGO			
7300	Direct Support	119,000	5.92%
	Total 7000	**119,000**	**5.92%**
	Total Expenditure	**2,010,025**	**100.00%**

Starting Balance	**0**
+ Revenues	**2,010,025**
- Expenditures	**2,010,025**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund **120 Child Development Fund**

Starting Balance	0
+ Total Revenues	2,010,025
= Total Sources	2,010,025

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	407,884	20.29%
2000	CLASSIFIED SALARIES	714,184	35.53%
3000	EMPLOYEE BENEFITS	627,633	31.23%
4000	BOOKS & SUPPLIES	17,527	.87%
5000	SERVICES & OPERATING EXPENSES	123,797	6.16%
6000			%
7000	OTHER OUTGO	119,000	5.92%
	- Total Expenditures	2,010,025	100.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	0	.00%

Model OB13-44 ADOPTED BUDGET — **Fiscal Year 2012/13**

Fund **130 Cafeteria Fund**

Revenue	Description	Amount	Percentage of Sources
8200	FEDERAL REVENUE	364,000	37.31%
8500	OTHER STATE REVENUE	26,500	2.72%
8600	OTHER LOCAL REVENUE	585,125	59.97%
	Total Revenue	**975,625**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	Classified Support Salaries	255,063	26.14%
2300	Class Supervisory/Admin Salari	85,574	8.77%
2400	Clerical Salaries	18,538	1.90%
2900	Other Class Salaries	2,000	.20%
	Total 2000	**361,175**	**37.02%**
3000 EMPLOYEE BENEFITS			
3200	PERS	36,068	3.70%
3300	OASDI, Medicare, Alt Retire	27,318	2.80%
3400	Health & Welfare	88,972	9.12%
3500	Local Ed Contribution SUI	4,036	.41%
3600	Workers Compensation	7,337	.75%
3800	PERS Reduction	6,925	.71%
3900	Other Benefits	5,625	.58%
	Total 3000	**176,281**	**18.07%**
4000 BOOKS & SUPPLIES			
4300	Materials & Supplies	8,500	.87%
4400	Non-Capitalized Equipment	5,000	.51%
4700	Food-Food Service	420,114	43.06%
	Total 4000	**433,614**	**44.44%**
5000 SERVICES & OPERATING EXPENSES			
5200	Travel/Conferences	1,500	.15%
5300	Dues/Memberships	500	.05%
5600	Rentals Leases & Repairs	15,250	1.56%
5700	Direct Costs	77,032-	7.90-%
5800	Other Services & Operating Exp	24,337	2.49%
	Total 5000	**35,445-**	**3.63-%**
7000 OTHER OUTGO			
7300	Direct Support	40,000	4.10%
	Total 7000	**40,000**	**4.10%**
	Total Expenditure	**975,625**	**100.00%**

Starting Balance	**0**
+ Revenues	**975,625**
- Expenditures	**975,625**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund 130 Cafeteria Fund

Starting Balance	0
+ Total Revenues	975,625
= Total Sources	975,625

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	361,175	37.02%
3000	EMPLOYEE BENEFITS	176,281	18.07%
4000	BOOKS & SUPPLIES	433,614	44.44%
5000	SERVICES & OPERATING EXPENSES	35,445-	3.63-%
6000			%
7000	OTHER OUTGO	40,000	4.10%
	- Total Expenditures	975,625	100.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	0	.00%

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund **140 Deferred Maintenance Fund**

Revenue	Description	Amount	Percentage of Sources
8500	OTHER STATE REVENUE	130,500	66.55%
8600	OTHER LOCAL REVENUE	65,600	33.45%
	Total Revenue	**196,100**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING EXPENSES			
5600	Rentals Leases & Repairs	196,100	100.00%
	Total 5000	**196,100**	**100.00%**
	Total Expenditure	**196,100**	**100.00%**

Starting Balance	**0**
+ Revenues	**196,100**
- Expenditures	**196,100**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Starting Balance	**0**
+ Total Revenues	**196,100**
= Total Sources	**196,100**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING EXPENSES	196,100	100.00%
6000			%
7000			%
	- Total Expenditures	**196,100**	100.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**0**	.00%

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund **200 Spec Res-Other Postemployment**

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	5,000	.39%
	Total Revenue	**5,000**	**.39%**

Starting Balance	1,264,028
+ Revenues	5,000
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,269,028

Starting Balance	1,264,028
+ Total Revenues	5,000
= Total Sources	1,269,028

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	**0**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,269,028**	100.00%

Model OB13-44 ADOPTED BUDGET **Fiscal Year 2012/13**

Fund **210 Building Fund Primary**

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	8,000	.39%
	Total Revenue	**8,000**	**.39%**

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS & SUPPLIES			
4300	Materials & Supplies	30,000	1.45%
4400	Non-Capitalized Equipment	40,000	1.93%
	Total 4000	**70,000**	**3.37%**
5000 SERVICES & OPERATING EXPENSES			
5800	Other Services & Operating Exp	25,000	1.20%
	Total 5000	**25,000**	**1.20%**
6000 CAPITAL OUTLAY			
6200	Buildings & Improvement of Bui	385,000	18.55%
6400	Equip Capital Purchase	10,000	.48%
	Total 6000	**395,000**	**19.03%**
	Total Expenditure	**490,000**	**23.61%**

Starting Balance	**2,067,795**
+ Revenues	**8,000**
- Expenditures	**490,000**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**1,585,795**

Starting Balance	**2,067,795**
+ Total Revenues	**8,000**
= Total Sources	**2,075,795**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS & SUPPLIES	70,000	3.37%
5000	SERVICES & OPERATING EXPENSES	25,000	1.20%
6000	CAPITAL OUTLAY	395,000	19.03%
7000			%
	- Total Expenditures	**490,000**	23.61%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,585,795**	76.39%

Model OB13-44 ADOPTED BUDGET — **Fiscal Year 2012/13**

Fund **250 Capital Facilities Fund**

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	20,150	100.00%
	Total Revenue	**20,150**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING EXPENSES			
5600	Rentals Leases & Repairs	20,150	100.00%
	Total 5000	**20,150**	**100.00%**
	Total Expenditure	**20,150**	**100.00%**

Starting Balance	**0**
+ Revenues	**20,150**
- Expenditures	**20,150**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Starting Balance	**0**
+ Total Revenues	**20,150**
= Total Sources	**20,150**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING EXPENSES	20,150	100.00%
6000			%
7000			%
	- Total Expenditures	**20,150**	100.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**0**	.00%

GENERAL EDUCATION FUND FUND 01
PURPOSE:
The General Education Fund is used to account for the normal operations of the school district. All expenditures except those required by law to be in another fund are accounted for in this fund. This includes regular and special education instruction, administration, maintenance and operations, and other non-state and federally supported programs.

Because there are many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. The Adopted Budget, therefore, should be considered a "snapshot in time" of the financial plan of the District. As the school year progresses, the State budget will be adopted and the outcome of the November tax initiative will be known. Undoubtedly, the numbers will drastically change. Once these factors are known, the budget will be updated accordingly and the changes submitted for approval by the Governing Board. As a starting point, the following assumptions are used for the 2012-13 Budget.

Revenue Limit:
Total Projected Revenue Limit income: $13,714,024

a) Enrollment is projected at 3803. This number will be updated during August/September to reflect actual enrollment.
b) Average Daily Attendance (ADA) is projected at 3651 using a 96% attendance factor.
c) Revenue Limit is calculated with a 3.24% COLA and a 22.272% deficit factor.
d) Base Revenue Limit per ADA $6,715.35
e) Deficited Revenue Limit per ADA $5,219.71
f) Revenue Limit loss due to deficit <u>$5.4 million.</u>

State Lottery
Total Projected Lottery income: $554,680

a) Funding for unrestricted lottery is budgeted at $117.00 per ADA.
b) Funding for restricted lottery is budgeted at $23.00 per ADA.
Lottery funds are allocated directly to each site as follows:

Site	Cornell Elementary	Marin Elementary	Ocean View Elementary	Albany Middle School	Albany High School	MacGregor High
Per Enrollment	$67.00	$67.00	$67.00	$86.00	$103.00	$103.00
Allocation	37,654	34,304	39,061	77,400	123,600	4,738

Class Size Reduction
Total Projected K-3 Class Size Reduction income: $780,000
a) K-3 Class Size Reduction revenue is budgeted at $780,000 for 2012-13. This is the same funding as 2011-12 and will be recalculated once actual enrollment and class loads are determined in September. K-3 CSR continues to be funded with "relaxed" penalties for classes exceeding 20/1. The district is operating K-3 classes at a 25/1 average and is funded at 70% (30% penalty) with an allowable maximum of 46 classes.

SchoolCare
SchoolCare continues to generously support district programs. SchoolCare funds are NOT included in the budget and will be budgeted once donated and earmarked by SchoolCare.

Other Donations
Donations such as Albany Music Fund or PTA funds are budgeted as received and are not included in the adopted budget.

Parcel Tax
Total Projected Income - Parcel Taxes: $5,760,000

Community dedication to unsurpassed educational programs and opportunities provide the district with two parcel taxes. Each tax contains language outlining the usage of the funds and each tax was passed with the intent to "maintain and improve" the districts educational program. All parcel tax funds are being used to support staffing and programs.

<u>Measure I</u>

Parcel Tax revenue at $155.00 per residential unit and .03/square foot on non-residential.

EXPENDITURES		Elem FTE	AMS FTE	AHS FTE	Dist FTE	TOTAL
Intervention Teachers						
	Cornell	1.00				111,097
	Marin	1.00				84,205
	Ocean View	1.00				81,816
VPA		1.00	1.05	1.80		357,287
Librarians		3.00	1.00	1.00		430,965
Elementary Clerks		2.00				55,226
Campus Security					2.00	78,664
Mental Health						0
		9.0	2.1	2.8	2.0	1,199,260
Total Personnel Costs						1,199,260
County fee/ tax roll and collection 1.7%						20,740
	Total expenditures					1,220,000
	Total Revenue					1,220,000
BALANCE						0

Measure J

Parcel Tax Revenue at $575.00 per residential parcel and .011/square foot on non-residential.

EXPENDITURES		Elem FTE	AMS FTE	AHS FTE	Dist FTE	TOTAL
Teachers						
	Cornell	8.45				806,877
	Marin	7.56				715,603
	Ocean View	9.50				863,545
	Albany Middle School		5.10			509,077
	Albany High School			3.00		271,480
Visual Performing Arts	Elementary Schools	0.80				18,358
Mental Hlth/Counselors					7.20	573,792
Psychologists					2.60	271,786
ATA Off Schedule Payment						175,000
SEIU Off Schedule Payment						6,500
Athletic/Site Stipends						232,802
		26.31	5.10	3.00	9.80	4,444,820
Total Personnel Costs						4,444,820
Contracted services (SCI)						18,000
County fee/ tax roll and collection 1.7%						77,180
	Total Expenditures					4,540,000
	Total Revenue					4,540,000
BALANCE						0

Categorical Programs

a) Federal Categorical Program revenues are projected with no COLA.
Federal Programs include:

Title I	$161,709
(Title I Schools: Ocean View Elementary, Albany Middle, Albany High School)	
Special Education	$623,365
Title II	$ 53,453
Title III	$118,451

b) State Categorical Program revenues are projected with zero COLA.
State Programs include:

Special Education	$2,305,837
Economic Impact Aid	$ 330,940
Home to School	$ 12,000
Transportation (Special Education)	

c) Tier III Categorical Flexibility $1,755,637
(Board Approved May 15, 2012)

d) Carryover of any unspent prior year funds for Federal, State and Local Programs will be budgeted during the 2011-12 year-end close process and reflected in the 2012-13 1st Interim Report.

Contributions to Restricted Programs
(Programs which are not self-supporting)

	Estimated 2011-12	Budget 2012-13
Special Education	$3,226,328	$3,383,746
Increase partially due to the shift of the cost of mental health services from counties to school districts.		
Transportation	$160,904	$175,334
Routine Restricted Maintenance	$506,000	$501,091

Albany Aquatic Center

The aquatic center is continually being analyzed. Currently it is projected to operate a deficit of approximately $170,000. It is difficult to project revenues and expenditures based on the short operational time of the facility and programs. The budget assumes a continued operating deficit of $170,000 for the 2012-13 year. As the year progresses, the facility and program costs analysis will be updated and the changes reported to the board.

$170,000 $170,000

Salary & Benefit Expenditures:

a) Step and column increases are provided for all eligible employees.

b) There is no cost of living adjustment budgeted for any employee group.

c) Health & Welfare costs have been budgeted for a 4% anticipated increase beginning in January 2013. New rates become effective January 1 of each year and are typically published in September.

Current annual cost: $4,743,150

	Annual Cost	% Increase over 2011
KAISER PERMANENTE		
Employee Only	7,325.28	7.3%
Employee Plus One (coverage for two)	14,650.56	7.3%
Employee Plus Two or More (coverage for 3+)	19,045.68	7.3%
BLUE SHIELD ACCESS+ HMO		
Employee Only	8,533.20	5.3%
Employee Plus One (coverage for two)	17,066.40	5.3%
Employee Plus Two or More (coverage for 3+)	22,186.32	5.3%
PERS CHOICE		
Employee Only	6,889.80	1.9%
Employee Plus One (coverage for two)	13,779.60	1.9%
Employee Plus Two or More (coverage for 3+)	17,913.48	1.9%

	Annual Cost	% Increase over 2011
PERS CARE		
Employee Only	8,533.20	5.3%
Employee Plus One (coverage for two)	17,066.40	5.3%
Employee Plus Two or More (coverage for 3+)	22,186.32	5.3%
VISION (VISION SERVICE PLAN)		
Employee Plus One or More	323.40	0.0%
DENTAL (DELTA DENTAL)		
Employee Only	640.56	0.0%
Employee Plus One (coverage for two)	1,147.68	0.0%
Employee Plus Two or More (coverage for 3+)	1,620.84	0.0%

d) Retiree Benefits
The district pays full retiree health benefits for 47 retirees. The annual cost is $665,000.

e)

District contribution to payroll benefits:	2011-12	2012-13
STRS	8.25%	8.25%
PERS	13.02%	13.02%
FICA	6.20%	6.20%
MEDICARE	1.45%	1.45%
UNEMPLOYMENT INSURANCE	1.61%	1.10%
WORKERS COMPENSATION	1.93%	2.0%
DEFINED BENEFIT	3.75%	3.75%

f)

FTE per classification	
Certificated	213.1
Classified	84.2
Management/Confidential/Unrepresented	35.7

ENROLLMENT AND AVERAGE DAILY ATTENDANCE

Enrollment and Average Daily Attendance:

Our enrollment has slightly declined over the past year. Enrollment generates attendance and attendance is what pays our bills. Our district-wide attendance rate runs approximately 96%. If we were to raise our ADA by 1%, that would mean new revenue of $190,000. That is why it is critical to let people know the importance of having their children in school every day. Scheduling doctor and dental appointments so that students can at least check into class to turn in homework and collect their next assignments creates a win-win situation.

District enrollment is projected to be flat, with little or no growth for the next few years.

California school districts are funded on actual student attendance.

Enrollment	Historical 3 2009 - 10	Historical 2 2010 - 11	Historical 1 2011 – 12	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
K	286	277	272	272	272	272
1	277	318	278	278	278	278
2	241	295	295	295	295	295
3	257	256	291	291	291	291
4	268	278	248	248	248	248
5	281	289	272	272	272	272
Subtotal (K - 5)	1,610	1,713	1,656	1,656	1,656	1,656
6	276	300	294	294	294	294
7	296	294	313	313	313	313
8	309	313	295	295	295	295
Subtotal (6 - 8)	881	907	902	902	902	902
9	343	302	309	309	309	309
10	338	340	289	289	289	289
11	304	324	326	326	326	326
12	331	296	321	321	321	321
Subtotal (9 - 12)	1,316	1,262	1,245	1,245	1,245	1,245
Subtotal Excluding Charter Schools	3,807	3,882	3,803	3,803	3,803	3,803
Total	3,807	3,882	3,803	3,803	3,803	3,803
P2ADA	**Historical 3 2009 - 10**	**Historical 2 2010 - 11**	**Historical 1 2011 – 12**	**Base Year 2012 - 13**	**Year 1 2013 - 14**	**Year 2 2014 - 15**
Excluding Charter Schools	3,671.11	3,681.26	3,651.00	3,651.00	3,651.00	3,651.00
Total	3,671.11	3,681.26	3,651.00	3,651.00	3,651.00	3,651.00
Enrollment Factors	**Historical 3 2009 - 10**	**Historical 2 2010 - 11**	**Historical 1 2011 – 12**	**Base Year 2012 - 13**	**Year 1 2013 - 14**	**Year 2 2014 - 15**
Excluding Charter and COE	0.9643	0.9483	0.9600	0.9600	0.9600	0.9600

Cash Flow and Borrowing:

Cash flow continues to be an area of concern. When the budget is created it includes all dollars that we expect to receive to serve the students of our district during the course of that year. If the dollars expected are deferred to a time outside of the current fiscal year, those dollars still have to be accounted for in the current year, but we will not see that cash for actual use until the next year. Currently, that is almost 30% of our revenue limit and categorical funding that is being deferred across fiscal years. We do utilize inter-fund borrowing, but must always be prepared to issue a TRAN to make sure that we can meet all of our fiscal obligations. Unfortunately, a TRAN costs money as well. There have been several months this year when we have run negative and have had to borrow from other funds. That is only getting more prevalent and cannot sustain itself forever. We will continue to utilize our own funds to the extent possible, but the likelihood of a TRAN seems to be in our near future.

MULTI-YEAR FINANCIAL PROJECTION SUMMARY

Multiyear financial projections (MYFPs) are required of districts by AB 1200 and should be accurate and timely.

A MYFP allows both the district and the county office to predict revenues and expenditures and to ensure that the district will be able to meet its financial obligations in the current and two subsequent fiscal years. If the district is not able to meet its financial obligations in the current and two subsequent years, the county superintendent of schools must notify the district's governing board and the Superintendent of Public Instruction (SPI) of the determination.

Any forecast of financial data has inherent limitations, including unanticipated changes in enrollment and changing economic conditions at the state and local level. A budget forecasting model is a tool and evaluated based on certain criteria and assumptions, not viewed as a prediction of exact numbers. The MYFP is updated at each interim financial reporting period to maintain the most accurate data. Planning can help the district more clearly understand its financial objectives and strategies to maintain financial solvency.

The MYFP is utilized to analyze the following three critical factors to assure a district is maintaining fiscal solvency:

1. THE EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.

   This is used to monitor a district's general fund deficit spending pattern. Ideally, the number will be positive or zero, which indicates strong fiscal management. It is increasingly difficult, with the condition of the State budget situation, to maintain a balanced budget and eliminate deficit spending. Albany's MYFP reflects deficit spending for 2012-13 as well as the two subsequent years.
   <u>A MYP model is included, for informational purposes, reflecting the draconian effect to our budget if the November initiative fails and a $455.00 per student reduction is implemented.</u>

2. THE NET INCREASE/DECREASE TO YOUR FUND BALANCE.

   This represents the actual change to the General Fund budget, including all inter-fund transfers in and out. This is monitored to assure that all funds, within the district are fiscally sound and the General Fund is not overly contributing to other district funds.

3. THE DISTRICT RESERVE REQUIREMENT IS MET.

   Albany is required to maintain a 3% reserve level. This reserve is required to be unrestricted funds and based on the total expenditures and transfers out for any given year. If this requirement is not met, current regulations require the Alameda County Office of Education to intervene and require a written corrective action plan to restore the reserve level. The district currently meets the reserve requirement.

Below is a multi-year projection summary reflecting the impact of either the passage or failure of the November tax initiative. Even with the passage of the November tax initiative, the district must address our deficit spending pattern and the continued reduction of our reserves.

Multi-Year projection detail can be found in the Multi-Year Projection section of this report.

SCENARIO: TAX MEASURE PASSES - FLAT FUNDING	Object Code	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues				
Total Revenues		$32,830,848.38	$33,537,620.70	$34,306,932.88
Expenditures				
Total Expenditures		$34,421,674.00	$34,993,817.68	$35,775,337.59
Excess (Deficiency) of Revenues Over Expenditures	→	($1,590,825.62)	($1,456,196.98)	($1,468,404.71)
Other Financing Sources\Uses				
Net Increase (Decrease) in Fund Balance		($1,590,825.62)	($1,456,196.98)	($1,468,404.71)
Fund Balance				
Beginning Fund Balance		$5,623,084.00	$4,032,258.38	$2,576,061.40
Ending Fund Balance		$4,032,258.38	$2,576,061.40	$1,107,656.69
Components of Ending Fund Balance				
Reserved Balances	9700			
Revolving Cash	9711	$25,000.00	$25,000.00	$25,000.00
Economic Uncertainties Percentage Minimum Requirement		3%	3%	3%
Reserve for Economic Uncertainties 3%	9789	$1,032,650.22	$1,049,814.53	$1,073,260.13
Undesignated/Unappropriated	9790	$2,974,608.16	$1,501,246.87	$9,396.56
Negative Shortfall	9790	$0.00	$0.00	$0.00
Actual Reserve as a percent of expenditures		11.64%	7.29%	3.03%

SCENARIO: TAX MEASURE FAILS	Object Code	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues				
Total Revenues		$32,830,848.38	$33,537,620.70	$34,306,932.88
ESTIMATED REVENUE REDUCTION $455.00 per ADA (3651.0)	→	($1,661,205.00)	($1,661,205.00)	($1,661,205.00)
REVISED REVENUES		$31,169,643.38	$31,876,415.70	$32,645,727.88
Expenditures				
Total Expenditures		$34,421,674.00	$34,993,817.68	$35,775,337.59
EXPENDITURE REDUCTIONS NECESSARY TO MAINTAIN A 3% RESERVE	→	($500,000.00)	($2,300,000.00)	($2,300,000.00)
REVISED EXPENDITURES		$33,921,674.00	$32,693,817.68	$33,475,337.59
Excess (Deficiency) of Revenues Over Expenditures		($2,752,030.62)	($817,401.98)	($829,609.71)
Other Financing Sources\Uses				
Net Increase (Decrease) in Fund Balance		($2,752,030.62)	($817,401.98)	($829,609.71)
Fund Balance				
Beginning Fund Balance		$5,623,084.00	$2,871,053.38	$2,053,651.40
Ending Fund Balance		$2,871,053.38	$2,053,651.40	$1,224,041.69
Components of Ending Fund Balance				
Reserved Balances	9700			
Revolving Cash	9711	$25,000.00	$25,000.00	$25,000.00
Economic Uncertainties Percentage Minimum Requirement		3%	3%	3%
Reserve for Economic Uncertainties 3%	9789	$1,032,650.22	$1,049,814.53	$1,073,260.13
Undesignated/Unappropriated	9790	$1,813,403.16	$978,836.87	$125,781.56
Negative Shortfall	9790	$0.00	$0.00	$0.00
Actual Reserve as a percent of expenditures		8.39%	6.21%	3.58%

ALL OTHER FUNDS

SPECIAL EDUCATION PASS-THROUGH FUND
FUND 10
PURPOSE:
Fund 10 is a newly required fund for all SELPA Administrative Units (AUSD) that receive special education pass-through revenues and have administrative involvement in allocating and distributing revenues to other member local education agencies (LEAs).
Albany Unified School District is the AU for the North Region SELPA (Alameda, Albany, Berkeley, Piedmont and Emery districts) and this fund is now required to account for the pass-through revenues to member districts.
ASSUMPTIONS:
Revenues: *$17,826,065* **Expenditures:** *$17,826,065*

ADULT EDUCATION FUND
FUND 11
PURPOSE:
The Adult Education Fund will be used to account separately for fee based class funds and expenditures related to those fees. The Adult Education program continues to be monitored and evaluated to determine how to continue to effectively and efficiently operate the program to meet the needs of the district and community while maintaining fiscal solvency. The program is currently operating without a deficit.
ASSUMPTIONS:
Revenues: *$150,000*
Based on actual 2011-12 fees.
Expenditures: *$150,005*
Expenditures will utilize class fees to support the program.

CHILD DEVELOPMENT FUND
FUND 12
PURPOSE:
This fund is used to account separately for federal, state and local revenues to operate child development programs.
ASSUMPTIONS:
Revenues:
The funding for this program is estimated to be reduced by 18%-20%. The budget reflects the reduction and other revenues are calculated using projections based on 2011-12 numbers. Pending the adoption of the State budget, the program will be reevaluated for fiscal solvency. Fees may need to be increased and/or restructured to maintain programs. <u>THIS PROGRAM MAY NOT BE SELF-SUPPORTING FOR THE 2012-13 YEAR</u>.
Revenues: *$2,010,025* **Expenditures:** *$2,010,025*

CAFETERIA FUND
FUND 13
PURPOSE:
The Cafeteria Fund (*Education Code* sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from the federal and state government, subsidizing free and reduced priced lunches as well as a minimal subsidy of paid lunches. The District operates the National School Lunch and Breakfast Program. In addition to the government funding, revenue is derived from food sales and interest on deposits.
ASSUMPTIONS:
Revenues: *$975,625*
Federal, State and local revenues are projected based on current year.
Expenditures: *$975,625*
Expenditure categories are budgeted consistent with the p prior year.

DEFERRED MAINTENANCE FUND
FUND 14
PURPOSE:

The Deferred Maintenance Fund was established to receive transfers from other funds up to ½ of 1% of the General Fund budget for deferred maintenance expenditures which was matched by the State. These funds are now included in the Tier III Flexibility option and the State continues to fund their share, but the revenue is now received as unrestricted dollars and used to fund district facility needs. Additionally, district matching funds are no longer required.

ASSUMPTIONS:

Revenues: *$196,100* **Expenditures:** *$196,100*

SPECIAL RESERVE FUND for POST EMPLOYMENT BENEFITS
FUND 20
PURPOSE:

The Special Reserve Fund was established to account for funds earmarked for the future cost of post-employment benefits.

ASSUMPTIONS:

Fund balance: *$1,269,028* is earmarked for post-employment benefits in compliance with GASB 45.

BUILDING FUND
FUND 21

To account separately for proceeds for the sale of bonds and may not be used for any other purpose other than those for which the bonds were issued. Depending on the final completion expenditures of the Albany Aquatic Center, approximately $1.5 million will remain in the Building Fund to be used for bond related expenditures.

ASSUMPTIONS:

Expenditures: *$490,000*

CAPITAL FACILITIES FUND
FUND 25
PURPOSE:

The Capital Facilities Fund is used to account separately for funds received from fees levied on developers or other agencies as a condition of approving a development. These levies are in accordance to the district's Developer Fee Justification Study. Rates are assessed from new residential construction and commercial or industrial developments.

ASSUMPTIONS:

Funds to solely be used for the construction/re-construction of school facilities and related student housing expenditures.

Revenues: *$20,150* **Expenditures:** *$20,150*

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

General Fund

☑	Original Adopted Budget	LEA:	Albany Unified School District
☐	First Interim Report		
☐	Second Interim Report	YEAR:	2012-13

ADA Average Daily Attendance/Enrollment

	2012-13	2013-14	2014-15
Projected District K-12 Revenue Limit ADA,	3,651.00	3,651.00	3,651.00
ADA as Percent of Enrollment	96%	96%	96%
Projected Enrollment	3,803	3,803	3,803

REVENUES

Revenue Limit Statutory COLA	3.24%	2.50%	2.70%
Revenue Limit Deficit	22.27%	22.27%	22.27%
Federal COLA	0.00%	0.00%	0.00%
State Categorical COLA	0.00%	3.20%	2.70%
Local Revenues	0.00%	0.00%	0.00%
Parcel Tax	2.6%	2.0%	2.0%
Lottery - Restricted per ADA	$117.00	$117.00	$117.00
Lottery - Unrestricted per ADA	$23.00	$23.00	$23.00
Interest	2.3%	2.7%	3.0%
California CPI	2.3%	2.4%	2.6%

EXPENDITURES (Salaries and Benefits)

Certificated - Object 1000s

Step and Column	2.15%	2.15%	2.15%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Certificated FTEs	213.10	213.10	213.10

Other Relevant Information:
No compensation increase, other than step & column, is included in the projection.

Classified - Object 2000s

Step and Column	1.00%	1.00%	1.00%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Classified FTEs	84.20	84.20	84.20

Other Relevant Information:
No compensation increase, other than step & column, is included in the projection.

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

General Fund

☑	Original Adopted Budget	LEA:	Albany Unified School District
☐	First Interim Report		
☐	Second Interim Report	YEAR:	2012-13

Benefits - Object 3000s

Certificated H&W % Increase/Decrease	4.00%	4.00%	4.00%
Classified H&W % Increase/Decrease	4.00%	4.00%	4.00%
Employer STRS Cost	8.25%	8.25%	8.25%
Employer PERS Cost	11.417%	11.417%	11.417%
PERS Revenue Limit Reduction	1.603%	1.603%	1.603%
FICA	6.250%	6.250%	6.250%
Medicare	1.450%	1.450%	1.450%
State Unemployment Insurance Cost	1.10%	1.10%	1.10%
Worker's Compensation Cost	2.00%	2.00%	2.00%

Supplies, Services and Equipment
Object 4000's/5000's

Supplies - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Services - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Utilities - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment

Other Relevant Information:

Other Sources & Uses - Increase (Decrease)

Ongoing Sources	$	$	$
One time Sources	$	$	$
Ongoing Uses	$	$	$
One time Uses	$	$	$
DEBT Service Payments	$0.00	$0.00	$0.00
General Fund Interfund Transfers In	$0.00	$0.00	$0.00
General Fund Interfund Transfers Out	$0.00	$0.00	$0.00

Describe in Detail any changes reflected in the Other Sources & Uses section

Transfers In:

Transfers Out:

LEA: Albany City Unified

Projection: 12-13 Budget

General Fund/County School Service Fund
Unrestricted and Restricted Resources
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues				
Revenue Limit Sources	8010 - 8099	$19,489,133.38	$19,968,729.91	$20,496,569.87
Federal Revenues	8100 - 8299	$947,879.00	$947,879.00	$947,879.00
Other State Revenues	8300 - 8599	$5,800,751.00	$5,912,402.79	$6,036,001.29
Other Local Revenues	8600 - 8799	$6,593,085.00	$6,708,609.00	$6,826,482.72
Total Revenues		**$32,830,848.38**	**$33,537,620.70**	**$34,306,932.88**
Expenditures				
Certificated Salaries	1000 - 1999	$17,408,551.00	$17,632,834.84	$18,015,165.79
Classified Salaries	2000 - 2999	$4,378,192.00	$4,417,427.36	$4,461,151.64
Employee Benefits	3000 - 3999	$8,801,223.00	$9,110,885.84	$9,456,767.69
Books and Supplies	4000 - 4999	$885,672.00	$869,613.97	$857,230.17
Services and Other Operating	5000 - 5999	$3,114,036.00	$3,129,055.67	$3,151,022.30
Capital Outlay	6000 - 6900	$0.00	$0.00	$0.00
Other Outgo	7000 - 7299	$0.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	($166,000.00)	($166,000.00)	($166,000.00)
Debt Service	7430 - 7439	$0.00	$0.00	$0.00
Total Expenditures		**$34,421,674.00**	**$34,993,817.68**	**$35,775,337.59**
Excess (Deficiency) of Revenues Over		**($1,590,825.62)**	**($1,456,196.98)**	**($1,468,404.71)**
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	$0.00	$0.00	$0.00
Total Other Financing Sources\Uses		**$0.00**	**$0.00**	**$0.00**
Net Increase (Decrease) in Fund Balance		**($1,590,825.62)**	**($1,456,196.98)**	**($1,468,404.71)**
Fund Balance				
Beginning Fund Balance	9791	$5,623,084.00	$4,032,258.38	$2,576,061.40
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$5,623,084.00	$4,032,258.38	$2,576,061.40
Ending Fund Balance		$4,032,258.38	$2,576,061.40	$1,107,656.69
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Revolving Cash	9711	$0.00	$0.00	$0.00
Stores	9712	$0.00	$0.00	$0.00
Prepaid Expenditures	9713	$0.00	$0.00	$0.00
Other Prepay	9719	$0.00	$0.00	$0.00
General Reserve	9730	$0.00	$0.00	$0.00
Legally Restricted Balance	9740 - 9759	$0.00	$413.63	$1,607.23
Economic Uncertainties Percentage		3%	3%	3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	$0.00	$0.00	$0.00
Other Designated	9780	$0.00	$0.00	$0.00
Reserve for Economic Uncertainties	9789	$1,032,650.22	$1,049,814.53	$1,073,260.13
Undesignated/Unappropriated	9790	$2,999,608.16	$1,525,833.24	$32,789.33
Negative Shortfall	9790	$0.00	$0.00	$0.00

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

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

Factor		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Statutory COLA (applies to K-12 and COE Revenue Limits)		2.24%	3.24%	2.50%	2.70%	2.80%	3.00%
K-12 Revenue Limit Deficit %		20.602%	22.272%	22.272%	22.272%	22.272%	22.272%
COE Revenue Limit Deficit %		20.889%	22.549%	22.549%	22.549%	22.549%	22.549%
SSC Planning COLA if tax initiative passes		—	0.00%	2.50%	2.70%	2.80%	3.00%
Trigger cuts		Included in deficit factor[1]	-$441 per ADA (ongoing)[2]	2.50%	2.70%	2.80%	3.00%
Net Revenue Limit Change:	K-12	-1.06%	1.08%	2.50%	2.70%	2.80%	3.00%
	COEs	-1.06%	1.08%	2.50%	2.70%	2.80%	3.00%
Special Education COLA (on state and local share only)		0.00%	0.00%	2.50%	2.70%	2.80%	3.00%
State Categorical Funding (including adult education and ROC/P)	Tier I	0.00%	0.00%	2.50%	2.70%	N/A	N/A
	Tier II	0.00%	0.00%	2.50%	2.70%	N/A	N/A
	Tier III	0.00%	0.00%	2.50%	2.70%	N/A	N/A
California CPI		2.50%	2.30%	2.40%	2.60%	2.70%	2.90%
California Lottery	Base	$117.25	$118.00	$118.00	$118.00	$118.00	$118.00
	Proposition 20	$23.25	$23.75	$23.75	$23.75	$23.75	$23.75
Interest Rate for Ten-Year Treasuries		2.00%	2.30%	2.70%	3.00%	3.10%	3.20%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"

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

2012-13 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES

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

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

[2]The Governor's May Revision provides for trigger reductions of $441 per ADA if the 2012 tax initiative fails.

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

Revenue Limit						
Description	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15			
1. Base Revenue Limit Per ADA						
1.a. State Avg Base RL Per ADA (Prior Yr)	$6,535.00	$6,742.00	$6,904.00			
1.b. Base RL per ADA (Prior Yr)	$6,505.35	$6,717.35	$6,886.35			
2. Inflation Increase	$212	$169	$186			
3. All Other Adjustments	$0.00	$0.00	$0.00			
4. TOTAL, BASE REVENUE LIMIT PER ADA	$6,717.35	$6,886.35	$7,072.35			
Revenue Limit Subject To Deficit						
5. Total Base Revenue Limit						
5.a. Base Revenue Limit Per ADA (Line 4)	$6,717.35	$6,886.35	$7,072.35			
5.b. Prior Year P2 ADA	3,651.00	3,651.00	3,651.00			
5.b.i. Prior Yr. ADA Adjustment	0.00	0.00	0.00			
5.b.ii. Net Prior Yr. Revenue Limit ADA	3,651.00	3,651.00	3,651.00			
5.c. Current Yr. RL ADA (excluding Charter ADA)	3,651.00	3,651.00	3,651.00			
5.d. ADA Used for Revenue Limit	3,651.00	3,651.00	3,651.00			
5.d.i. Current Yr. Charter Schl. ADA	0.00	0.00	0.00			
5.d.ii. Deduct: Necessary Small Schools ADA	0.00	0.00	0.00			
5.d.iii. COE CommSchs/SpEd	0.00	0.00	0.00			
5.e. ADA used for Revenue Limit	3,651.00	3,651.00	3,651.00			
5.f. Total Base Revenue Limit	$24,525,044.85	$25,142,063.85	$25,821,149.85			
6. Allowance for Necessary Small Schools	$0.00	$0.00	$0.00			
7. Gain or Loss from Interdistrict Attendance Agreements	$0.00	$0.00	$0.00			
8. Meals for Needy Pupils	$0.00	$0.00	$0.00			
9. Special Revenue Limit Adjustments	$43,155.00	$43,155.00	$43,155.00			
10. One-time Equalization Adjustments	$0.00	$0.00	$0.00			
11. Miscellaneous Revenue Limit Adjustments	$0.00	$0.00	$0.00			
12. Less:All Charter District Revenue Limit Adjustments	$0.00	$0.00	$0.00			
13. Beginning Teacher Salary Incentive Funding	$0.00	$0.00	$0.00			
14. Less: Class Size Penalties Adjustment	$0.00	$0.00	$0.00			
15. REVENUE LIMIT SUBJECT TO DEFICIT	$24,568,199.85	$25,185,218.85	$25,864,304.85			
Deficit Calculation						
16. Revenue Limit Deficit: K-12 (SSC)	-22.27200%	-22.27200%	-22.27200%			
16.a. Loss to Deficit	($5,471,829.47)	($5,609,251.94)	($5,760,497.98)			
17. SubTotal, After Deficit	$19,096,370.38	$19,575,966.91	$20,103,806.87			
Other Revenue Limit Items Net of Any Defici						
18. Unemployment Insurance Revenue	$278,567.00	$278,567.00	$278,567.00			
19. Less: Longer Day/Year Penalty	$0.00	$0.00	$0.00			
20. Less: Excess ROC/P Reserves Adjustment	$0.00	$0.00	$0.00			
21. Less: PERS Reduction	$57,331.00	$57,331.00	$57,331.00			
22. PERS Safety Adjustment/SFUSD PERS Adjustment	$0.00	$0.00	$0.00			
23. TOTAL, OTHER REVENUE LIMIT ITEMS	$221,236.00	$221,236.00	$221,236.00			
24. TOTAL REVENUE LIMIT	$19,317,606.38	$19,797,202.91	$20,325,042.87			
Revenue Limit Local Sources						
25. Property Taxes	$5,893,577.00	$5,893,577.00	$5,893,577.00			
26. Miscellaneous Funds	$0.00	$0.00	$0.00			
27. Property Taxes Transfers	$0.00	$0.00	$0.00			
28. Community Redevelopment Funds	$17,581.00	$17,581.00	$17,581.00			
29. Less: Charter Schools In-lieu Taxes	$0.00	$0.00	$0.00			
30. TOTAL, REVENUE LIMIT - LOCAL SOURCES	$5,911,158.00	$5,911,158.00	$5,911,158.00			
31. Charter School General Purpose Block Grant Offset (Unified Districts Only)	$0.00	$0.00	$0.00			
32. STATE AID PORTION OF REVENUE LIMIT	$13,406,448.38	$13,886,044.91	$14,413,884.87			
Basic Aid Status						
33. Funding Model Used: ("Basic Aid" or "Revenue Limit")	RevLim	RevLim	RevLim			
34. Educational Revenue Augmentation Fund Allocation (ERAF)	$0.00	$0.00	$0.00			
35. Total Basic Aid Funding Received	N/A	N/A	N/A			
Other Revenue Limit Adjustments						
36. Basic Aid Adjustments	$0.00	$0.00	$0.00			
37. Adjusted Basic Aid Funding Received	$0.00	$0.00	$0.00			

Revenue Limit						
Other Items						
38. Less: County Office Funds Transfer	$0.00	$0.00	$0.00			
39. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	$0.00	$0.00	$0.00			
40. Basic Aid Supplement Charter School Adjustments	$0.00	$0.00	$0.00			
41. All Other Adjustments	$0.00	$0.00	$0.00			
42. TOTAL, OTHER ITEMS	$0.00	$0.00	$0.00			
43. TOTAL STATE AID PORTION OF REVENUE LIMIT	$13,406,448.38	$13,886,044.91	$14,413,884.87			
44. Less: Revenue Limit State Apportionment Receipts	$0.00	$0.00	$0.00			
45. NET ACCRUAL TO STATE AID - REVENUE LIMIT	$13,406,448.38	$13,886,044.91	$14,413,884.87			
Reconciliation to SACS Form 01						
46. Total State Aid Portion of Revenue Limit (Line 43)	$13,406,448.38	$13,886,044.91	$14,413,884.87			
47. Total, Revenue Limit - Local Sources	$5,911,158.00	$5,911,158.00	$5,911,158.00			
48. Total Combined Revenue Limit	$19,317,606.38	$19,797,202.91	$20,325,042.87			
Revenue Limit Transfers						
49. Total Restricted Revenue Limit Sources	$380,000.00	$380,000.00	$380,000.00			
Reconciliation of Total Revenue Limit Sourc						
50. Revenue Limit State Aid - Prior Year	$0.00	$0.00	$0.00			
51. PERS Revenue Limit Reduction (Line 21)	$57,331.00	$57,331.00	$57,331.00			
52. Total Unrestricted Revenue Limit Sources	$18,994,937.38	$19,474,533.91	$20,002,373.87			

Enrollment, P2ADA Enrollment Factors

Enrollment	Historical 3 2009 - 10	Historical 2 2010 - 11	Historical 1 2011 - 12	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15			
K	286	277	272	272	272	272			
1	277	318	278	278	278	278			
2	241	295	295	295	295	295			
3	257	256	291	291	291	291			
4	268	278	248	248	248	248			
5	281	289	272	272	272	272			
Subtotal (K - 5)	1,610	1,713	1,656	1,656	1,656	1,656			
6	276	300	294	294	294	294			
7	296	294	313	313	313	313			
8	309	313	295	295	295	295			
Subtotal (6 - 8)	881	907	902	902	902	902			
9	343	302	309	309	309	309			
10	338	340	289	289	289	289			
11	304	324	326	326	326	326			
12	331	296	321	321	321	321			
Subtotal (9 - 12)	1,316	1,262	1,245	1,245	1,245	1,245			
Subtotal Excluding Charter Schools	3,807	3,882	3,803	3,803	3,803	3,803			
Total	3,807	3,882	3,803	3,803	3,803	3,803			
P2ADA	**Historical 3 2009 - 10**	**Historical 2 2010 - 11**	**Historical 1 2011 - 12**	**Base Year 2012 - 13**	**Year 1 2013 - 14**	**Year 2 2014 - 15**			
Excluding Charter Schools	3,671.11	3,681.26	3,651.00	3,651.00	3,651.00	3,651.00			
Total	3,671.11	3,681.26	3,651.00	3,651.00	3,651.00	3,651.00			
Enrollment Factors	**Historical 3 2009 - 10**	**Historical 2 2010 - 11**	**Historical 1 2011 - 12**	**Base Year 2012 - 13**	**Year 1 2013 - 14**	**Year 2 2014 - 15**			
Excluding Charter and COE	0.9643	0.9483	0.9600	0.9600	0.9600	0.9600			

LEA: Albany City Unified

Projection: 12-13 Budget

General Fund/County School Service Fund
Restricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues				
Revenue Limit Sources	8010 - 8099	$494,196.00	$494,196.00	$494,196.00
Federal Revenues	8100 - 8299	$947,879.00	$947,879.00	$947,879.00
Other State Revenues	8300 - 8599	$3,005,817.00	$3,078,684.29	$3,159,348.35
Other Local Revenues	8600 - 8799	$5,760,000.00	$5,875,200.00	$5,992,704.00
Total Revenues		**$10,207,892.00**	**$10,395,959.29**	**$10,594,127.35**
Expenditures				
Certificated Salaries	1000 - 1999	$6,896,395.00	$6,894,667.48	$7,046,127.84
Classified Salaries	2000 - 2999	$1,885,937.00	$1,900,249.81	$1,918,802.31
Employee Benefits	3000 - 3999	$3,601,724.00	$3,713,766.98	$3,853,223.51
Books and Supplies	4000 - 4999	$188,618.00	$189,781.80	$191,072.84
Services and Other Operating	5000 - 5999	$1,203,536.00	$1,202,344.97	$1,206,328.52
Capital Outlay	6000 - 6900	$0.00	$0.00	$0.00
Other Outgo	7000 - 7299	$0.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	$480,762.00	$480,762.00	$480,762.00
Debt Service	7430 - 7439	$0.00	$0.00	$0.00
Total Expenditures		**$14,256,972.00**	**$14,381,573.04**	**$14,696,317.02**
Excess (Deficiency) of Revenues Over		**($4,049,080.00)**	**($3,985,613.75)**	**($4,102,189.67)**
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	$4,049,080.00	$3,986,027.38	$4,103,383.27
Total Other Financing Sources\Uses		**$4,049,080.00**	**$3,986,027.38**	**$4,103,383.27**
Net Increase (Decrease) in Fund Balance		**$0.00**	**$413.63**	**$1,193.60**
Fund Balance				
Beginning Fund Balance	9791	$0.00	$0.00	$413.63
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$0.00	$0.00	$413.63
Ending Fund Balance		$0.00	$413.63	$1,607.23
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Revolving Cash	9711	$0.00	$0.00	$0.00
Stores	9712	$0.00	$0.00	$0.00
Prepaid Expenditures	9713	$0.00	$0.00	$0.00
Other Prepay	9719	$0.00	$0.00	$0.00
General Reserve	9730	$0.00	$0.00	$0.00
Legally Restricted Balance	9740 - 9759	$0.00	$413.63	$1,607.23
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	$0.00	$0.00	$0.00
Other Designated	9780	$0.00	$0.00	$0.00
Reserve for Economic Uncertainties	9789	$0.00	$0.00	$0.00
Undesignated/Unappropriated	9790	$0.00	$0.00	$0.00
Negative Shortfall	9790	$0.00	$0.00	$0.00

LEA: Albany City Unified

Projection: 12-13 Budget

General Fund/County School Service Fund
Unrestricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues				
Revenue Limit Sources	8010 - 8099	$18,994,937.38	$19,474,533.91	$20,002,373.87
Federal Revenues	8100 - 8299	$0.00	$0.00	$0.00
Other State Revenues	8300 - 8599	$2,794,934.00	$2,833,718.50	$2,876,652.94
Other Local Revenues	8600 - 8799	$833,085.00	$833,409.00	$833,778.72
Total Revenues		**$22,622,956.38**	**$23,141,661.41**	**$23,712,805.53**
Expenditures				
Certificated Salaries	1000 - 1999	$10,512,156.00	$10,738,167.36	$10,969,037.95
Classified Salaries	2000 - 2999	$2,492,255.00	$2,517,177.55	$2,542,349.33
Employee Benefits	3000 - 3999	$5,199,499.00	$5,397,118.86	$5,603,544.18
Books and Supplies	4000 - 4999	$697,054.00	$679,832.17	$666,157.33
Services and Other Operating	5000 - 5999	$1,910,500.00	$1,926,710.70	$1,944,693.78
Capital Outlay	6000 - 6900	$0.00	$0.00	$0.00
Other Outgo	7000 - 7299	$0.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	($646,762.00)	($646,762.00)	($646,762.00)
Debt Service	7430 - 7439	$0.00	$0.00	$0.00
Total Expenditures		**$20,164,702.00**	**$20,612,244.64**	**$21,079,020.57**
Excess (Deficiency) of Revenues Over		**$2,458,254.38**	**$2,529,416.77**	**$2,633,784.96**
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	($4,049,080.00)	($3,986,027.38)	($4,103,383.27)
Total Other Financing Sources\Uses		**($4,049,080.00)**	**($3,986,027.38)**	**($4,103,383.27)**
Net Increase (Decrease) in Fund Balance		**($1,590,825.62)**	**($1,456,610.61)**	**($1,469,598.31)**
Fund Balance				
Beginning Fund Balance	9791	$5,623,084.00	$4,032,258.38	$2,575,647.77
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$5,623,084.00	$4,032,258.38	$2,575,647.77
Ending Fund Balance		$4,032,258.38	$2,575,647.77	$1,106,049.46
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Revolving Cash	9711	$0.00	$0.00	$0.00
Stores	9712	$0.00	$0.00	$0.00
Prepaid Expenditures	9713	$0.00	$0.00	$0.00
Other Prepay	9719	$0.00	$0.00	$0.00
General Reserve	9730	$0.00	$0.00	$0.00
Legally Restricted Balance	9740 - 9759	$0.00	$0.00	$0.00
Economic Uncertainties Percentage		3%	3%	3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	$0.00	$0.00	$0.00
Other Designated	9780	$0.00	$0.00	$0.00
Reserve for Economic Uncertainties	9789	$1,032,650.22	$1,049,814.53	$1,073,260.13
Undesignated/Unappropriated	9790	$2,999,608.16	$1,525,833.24	$32,789.33
Negative Shortfall	9790	$0.00	$0.00	$0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	19,045,126.00	511,815.00	19,556,941.00	18,994,937.00	494,196.00	19,489,133.00	-0.3%
2) Federal Revenue		8100-8299	0.00	1,306,870.00	1,306,870.00	0.00	947,879.00	947,879.00	-27.5%
3) Other State Revenue		8300-8599	2,869,632.00	3,213,717.00	6,083,349.00	2,794,934.00	3,005,817.00	5,800,751.00	-4.6%
4) Other Local Revenue		8600-8799	589,781.00	6,631,101.00	7,220,882.00	833,085.00	5,760,000.00	6,593,085.00	-8.7%
5) TOTAL, REVENUES			22,504,539.00	11,663,503.00	34,168,042.00	22,622,956.00	10,207,892.00	32,830,848.00	-3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,882,185.00	7,284,987.00	17,167,172.00	10,512,156.00	6,896,395.00	17,408,551.00	1.4%
2) Classified Salaries		2000-2999	2,297,651.00	1,925,867.00	4,223,518.00	2,492,255.00	1,885,937.00	4,378,192.00	3.7%
3) Employee Benefits		3000-3999	4,894,659.00	3,464,018.00	8,358,677.00	5,199,499.00	3,601,724.00	8,801,223.00	5.3%
4) Books and Supplies		4000-4999	1,104,196.00	782,407.00	1,886,603.00	697,054.00	188,618.00	885,672.00	-53.1%
5) Services and Other Operating Expenditures		5000-5999	2,096,560.00	1,697,583.00	3,794,143.00	1,910,500.00	1,203,536.00	3,114,036.00	-17.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	780,013.00	780,013.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(708,353.00)	520,353.00	(188,000.00)	(646,762.00)	480,762.00	(166,000.00)	-11.7%
9) TOTAL, EXPENDITURES			19,566,898.00	16,455,228.00	36,022,126.00	20,164,702.00	14,256,972.00	34,421,674.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,937,641.00	(4,791,725.00)	(1,854,084.00)	2,458,254.00	(4,049,080.00)	(1,590,826.00)	-14.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	1,127,000.00	0.00	1,127,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	57,028.00	57,028.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,874,410.00)	3,874,410.00	0.00	(4,049,080.00)	4,049,080.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,747,410.00)	3,817,382.00	1,069,972.00	(4,049,080.00)	4,049,080.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals: Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget: Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,231.00	(974,343.00)	(784,112.00)	(1,590,826.00)	0.00	(1,590,826.00)	102.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,432,853.00	974,343.00	6,407,196.00	5,623,084.00	0.00	5,623,084.00	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,432,853.00	974,343.00	6,407,196.00	5,623,084.00	0.00	5,623,084.00	-12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,432,853.00	974,343.00	6,407,196.00	5,623,084.00	0.00	5,623,084.00	-12.2%
2) Ending Balance, June 30 (E + F1e)			5,623,084.00	0.00	5,623,084.00	4,032,258.00	0.00	4,032,258.00	-28.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,598,084.00	0.00	5,598,084.00	4,007,258.00	0.00	4,007,258.00	-28.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	13,443,484.00	0.00	13,443,484.00	13,406,448.00	0.00	13,406,448.00	-0.3%
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	37,211.00	0.00	37,211.00	37,309.00	0.00	37,309.00	0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	120.00	0.00	120.00	120.00	0.00	120.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,783,038.00	0.00	3,783,038.00	3,782,940.00	0.00	3,782,940.00	0.0%
Unsecured Roll Taxes		8042	242,964.00	0.00	242,964.00	242,964.00	0.00	242,964.00	0.0%
Prior Years' Taxes		8043	8,719.00	0.00	8,719.00	8,719.00	0.00	8,719.00	0.0%
Supplemental Taxes		8044	66,554.00	0.00	66,554.00	66,554.00	0.00	66,554.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,754,971.00	0.00	1,754,971.00	1,754,971.00	0.00	1,754,971.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,581.00	0.00	17,581.00	17,581.00	0.00	17,581.00	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			19,354,642.00	0.00	19,354,642.00	19,317,606.00	0.00	19,317,606.00	-0.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(380,000.00)		(380,000.00)	(380,000.00)		(380,000.00)	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		380,000.00	380,000.00		380,000.00	380,000.00	0.0%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	70,484.00	0.00	70,484.00	57,331.00	0.00	57,331.00	-18.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	131,815.00	131,815.00	0.00	114,196.00	114,196.00	-13.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			19,045,126.00	511,815.00	19,556,941.00	18,994,937.00	494,196.00	19,489,133.00	-0.3%
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	575,977.00	575,977.00	0.00	540,169.00	540,169.00	-6.2%
Special Education Discretionary Grants		8182	0.00	68,369.00	68,369.00	0.00	74,097.00	74,097.00	8.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		319,343.00	319,343.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		162,556.00	162,556.00		161,709.00	161,709.00	-0.5%
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		53,453.00	53,453.00		53,453.00	53,453.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		37,742.00	37,742.00		34,755.00	34,755.00	-7.9%

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			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		89,430.00	89,430.00		83,696.00	83,696.00	-6.4%
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		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,306,870.00	1,306,870.00	0.00	947,879.00	947,879.00	-27.5%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,297,903.00	2,297,903.00		2,276,267.00	2,276,267.00	-0.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		12,500.00	12,500.00		12,000.00	12,000.00	-4.0%
Economic Impact Aid	7090-7091	8311		330,940.00	330,940.00		330,940.00	330,940.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	780,000.00	0.00	780,000.00	780,000.00	0.00	780,000.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	454,218.00	77,877.00	532,095.00	463,554.00	91,126.00	554,680.00	4.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & 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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,635,414.00	494,497.00	2,129,911.00	1,551,380.00	295,484.00	1,846,864.00	-13.3%
TOTAL, OTHER STATE REVENUE			2,869,632.00	3,213,717.00	6,083,349.00	2,794,934.00	3,005,817.00	5,800,751.00	-4.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & 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	5,705,426.00	5,705,426.00	0.00	5,760,000.00	5,760,000.00	1.0%
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	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Interest		8660	15,000.00	0.00	15,000.00	12,000.00	0.00	12,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	214,703.00	0.00	214,703.00	218,920.00	0.00	218,920.00	2.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	134,500.00	0.00	134,500.00	498,125.00	0.00	498,125.00	270.4%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	150,578.00	925,675.00	1,076,253.00	29,040.00	0.00	29,040.00	-97.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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			589,781.00	6,631,101.00	7,220,882.00	833,085.00	5,760,000.00	6,593,085.00	-8.7%
TOTAL, REVENUES			22,504,539.00	11,663,503.00	34,168,042.00	22,622,956.00	10,207,892.00	32,830,848.00	-3.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,504,677.00	5,192,376.00	13,697,053.00	8,881,560.00	5,184,471.00	14,066,031.00	2.7%
Certificated Pupil Support Salaries		1200	32,725.00	1,232,491.00	1,265,216.00	0.00	1,107,044.00	1,107,044.00	-12.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,296,682.00	587,774.00	1,884,456.00	1,594,319.00	292,901.00	1,887,220.00	0.1%
Other Certificated Salaries		1900	48,101.00	272,346.00	320,447.00	36,277.00	311,979.00	348,256.00	8.7%
TOTAL, CERTIFICATED SALARIES			9,882,185.00	7,284,987.00	17,167,172.00	10,512,156.00	6,896,395.00	17,408,551.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	37,697.00	1,355,488.00	1,393,185.00	26,787.00	1,341,056.00	1,367,843.00	-1.8%
Classified Support Salaries		2200	703,430.00	310,138.00	1,013,568.00	655,054.00	290,980.00	946,034.00	-6.7%
Classified Supervisors' and Administrators' Salaries		2300	467,733.00	36,310.00	504,043.00	500,609.00	45,022.00	545,631.00	8.3%
Clerical, Technical and Office Salaries		2400	946,221.00	175,142.00	1,121,363.00	900,165.00	159,823.00	1,059,988.00	-5.5%
Other Classified Salaries		2900	142,570.00	48,789.00	191,359.00	409,640.00	49,056.00	458,696.00	139.7%
TOTAL, CLASSIFIED SALARIES			2,297,651.00	1,925,867.00	4,223,518.00	2,492,255.00	1,885,937.00	4,378,192.00	3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	797,652.00	552,780.00	1,350,432.00	854,903.00	519,023.00	1,373,926.00	1.7%
PERS		3201-3202	256,956.00	260,723.00	517,679.00	300,698.00	276,996.00	577,694.00	11.6%
OASDI/Medicare/Alternative		3301-3302	323,630.00	283,337.00	606,967.00	334,572.00	294,829.00	629,401.00	3.7%
Health and Welfare Benefits		3401-3402	2,396,133.00	1,949,792.00	4,345,925.00	2,579,159.00	2,163,991.00	4,743,150.00	9.1%
Unemployment Insurance		3501-3502	210,778.00	148,511.00	359,289.00	167,641.00	96,580.00	264,221.00	-26.5%
Workers' Compensation		3601-3602	235,567.00	177,541.00	413,108.00	259,524.00	175,569.00	435,093.00	5.3%
OPEB, Allocated		3701-3702	638,800.00	0.00	638,800.00	665,000.00	0.00	665,000.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,189.00	41,196.00	44,385.00	2,278.00	33,726.00	36,004.00	-18.9%
Other Employee Benefits		3901-3902	31,954.00	50,138.00	82,092.00	35,724.00	41,010.00	76,734.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			4,894,659.00	3,464,018.00	8,358,677.00	5,199,499.00	3,601,724.00	8,801,223.00	5.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	399,860.00	10,035.00	409,895.00	210,000.00	0.00	210,000.00	-48.8%
Books and Other Reference Materials		4200	1,200.00	1,270.00	2,470.00	0.00	0.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	680,241.00	715,291.00	1,395,532.00	477,054.00	173,273.00	650,327.00	-53.4%
Noncapitalized Equipment		4400	22,895.00	55,811.00	78,706.00	10,000.00	15,345.00	25,345.00	-67.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,104,196.00	782,407.00	1,886,603.00	697,054.00	188,618.00	885,672.00	-53.1%
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	53,140.00	282,400.00	335,540.00	32,500.00	47,685.00	80,185.00	-76.1%
Dues and Memberships		5300	15,600.00	2,625.00	18,225.00	15,500.00	300.00	15,800.00	-13.3%
Insurance		5400 - 5450	156,875.00	0.00	156,875.00	185,000.00	0.00	185,000.00	17.9%
Operations and Housekeeping Services		5500	648,500.00	3,000.00	651,500.00	690,000.00	3,000.00	693,000.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	202,332.00	86,680.00	289,012.00	200,000.00	86,340.00	286,340.00	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	916,928.00	1,315,028.00	2,231,956.00	703,500.00	1,056,939.00	1,760,439.00	-21.1%
Communications		5900	103,185.00	7,850.00	111,035.00	84,000.00	9,272.00	93,272.00	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,096,560.00	1,697,583.00	3,794,143.00	1,910,500.00	1,203,536.00	3,114,036.00	-17.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	780,013.00	780,013.00	0.00	0.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	780,013.00	780,013.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(520,353.00)	520,353.00	0.00	(480,762.00)	480,762.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(188,000.00)	0.00	(188,000.00)	(166,000.00)	0.00	(166,000.00)	-11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(708,353.00)	520,353.00	(188,000.00)	(646,762.00)	480,762.00	(166,000.00)	-11.7%
TOTAL, EXPENDITURES			19,566,898.00	16,455,228.00	36,022,126.00	20,164,702.00	14,256,972.00	34,421,674.00	-4.4%

			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,127,000.00	0.00	1,127,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,127,000.00	0.00	1,127,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	57,028.00	57,028.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	57,028.00	57,028.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,893,232.00)	3,893,232.00	0.00	(4,049,080.00)	4,049,080.00	0.00	0.0%
Contributions from Restricted Revenues		8990	18,822.00	(18,822.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,874,410.00)	3,874,410.00	0.00	(4,049,080.00)	4,049,080.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,747,410.00)	3,817,382.00	1,069,972.00	(4,049,080.00)	4,049,080.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	19,045,126.00	511,815.00	19,556,941.00	18,994,937.00	494,196.00	19,489,133.00	-0.3%
2) Federal Revenue		8100-8299	0.00	1,306,870.00	1,306,870.00	0.00	947,879.00	947,879.00	-27.5%
3) Other State Revenue		8300-8599	2,869,632.00	3,213,717.00	6,083,349.00	2,794,934.00	3,005,817.00	5,800,751.00	-4.6%
4) Other Local Revenue		8600-8799	589,781.00	6,631,101.00	7,220,882.00	833,085.00	5,760,000.00	6,593,085.00	-8.7%
5) TOTAL, REVENUES			22,504,539.00	11,663,503.00	34,168,042.00	22,622,956.00	10,207,892.00	32,830,848.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,972,627.00	10,347,150.00	23,319,777.00	13,087,257.00	9,998,041.00	23,085,298.00	-1.0%
2) Instruction - Related Services	2000-2999		2,019,507.00	2,078,091.00	4,097,598.00	2,246,892.00	1,462,264.00	3,709,156.00	-9.5%
3) Pupil Services	3000-3999		69,424.00	1,400,076.00	1,469,500.00	15,000.00	1,354,383.00	1,369,383.00	-6.8%
4) Ancillary Services	4000-4999		13,763.00	494,285.00	508,048.00	13,567.00	190,946.00	204,513.00	-59.7%
5) Community Services	5000-5999		102,285.00	0.00	102,285.00	433,196.00	0.00	433,196.00	323.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,229,536.00	797,475.00	3,027,011.00	2,202,922.00	705,971.00	2,908,893.00	-3.9%
8) Plant Services	8000-8999		2,159,756.00	558,138.00	2,717,894.00	2,165,868.00	545,367.00	2,711,235.00	-0.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	780,013.00	780,013.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			19,566,898.00	16,455,228.00	36,022,126.00	20,164,702.00	14,256,972.00	34,421,674.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,937,641.00	(4,791,725.00)	(1,854,084.00)	2,458,254.00	(4,049,080.00)	(1,590,826.00)	-14.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	1,127,000.00	0.00	1,127,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	57,028.00	57,028.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,874,410.00)	3,874,410.00	0.00	(4,049,080.00)	4,049,080.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,747,410.00)	3,817,382.00	1,069,972.00	(4,049,080.00)	4,049,080.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,231.00	(974,343.00)	(784,112.00)	(1,590,826.00)	0.00	(1,590,826.00)	102.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,432,853.00	974,343.00	6,407,196.00	5,623,084.00	0.00	5,623,084.00	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,432,853.00	974,343.00	6,407,196.00	5,623,084.00	0.00	5,623,084.00	-12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,432,853.00	974,343.00	6,407,196.00	5,623,084.00	0.00	5,623,084.00	-12.2%
2) Ending Balance, June 30 (E + F1e)			5,623,084.00	0.00	5,623,084.00	4,032,258.00	0.00	4,032,258.00	-28.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,598,084.00	0.00	5,598,084.00	4,007,258.00	0.00	4,007,258.00	-28.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Exhibit: Restricted Balance Detail

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	841,211.00	829,411.00	-1.4%
2) Federal Revenue		8100-8299	5,178,283.00	4,557,788.00	-12.0%
3) Other State Revenue		8300-8599	12,024,074.00	12,438,866.00	3.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			18,043,568.00	17,826,065.00	-1.2%
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	18,043,568.00	17,826,065.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,043,568.00	17,826,065.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
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					
Property Taxes Transfers		8097	841,211.00	829,411.00	-1.4%
TOTAL, REVENUE LIMIT SOURCES			841,211.00	829,411.00	-1.4%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	5,178,283.00	4,557,788.00	-12.0%
TOTAL, FEDERAL REVENUE			5,178,283.00	4,557,788.00	-12.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	11,101,513.00	10,808,708.00	-2.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	343,477.00	344,794.00	0.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	579,084.00	1,285,364.00	122.0%
TOTAL, OTHER STATE REVENUE			12,024,074.00	12,438,866.00	3.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments from Districts or Charter Schools		8791	0.00	0.00	0.0%
Transfers of Apportionments from County Offices		8792	0.00	0.00	0.0%
Transfers of Apportionments from JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			18,043,568.00	17,826,065.00	-1.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	5,757,367.00	5,843,152.00	1.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	11,942,724.00	11,638,119.00	-2.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	343,477.00	344,794.00	0.4%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,043,568.00	17,826,065.00	-1.2%
TOTAL, EXPENDITURES			18,043,568.00	17,826,065.00	-1.2%

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	150,005.00	150,005.00	0.0%
5) TOTAL, REVENUES			150,005.00	150,005.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	78,287.00	78,287.00	0.0%
2) Classified Salaries		2000-2999	16,673.00	16,673.00	0.0%
3) Employee Benefits		3000-3999	23,651.00	23,651.00	0.0%
4) Books and Supplies		4000-4999	181.00	181.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,936.00	24,203.00	-2.9%
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	7,000.00	7,000.00	0.0%
9) TOTAL, EXPENDITURES			150,728.00	149,995.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(723.00)	10.00	-101.4%
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)			(723.00)	10.00	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,614.00	3,891.00	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,614.00	3,891.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,614.00	3,891.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			3,891.00	3,901.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,891.00	3,901.00	0.3%
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
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5.00	5.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	150,000.00	150,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,005.00	150,005.00	0.0%
TOTAL, REVENUES			150,005.00	150,005.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	67,000.00	67,000.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,287.00	11,287.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			78,287.00	78,287.00	0.0%
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	16,673.00	16,673.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,673.00	16,673.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,051.00	2,051.00	0.0%
PERS		3201-3202	2,142.00	2,142.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,399.00	3,399.00	0.0%
Health and Welfare Benefits		3401-3402	11,823.00	11,823.00	0.0%
Unemployment Insurance		3501-3502	1,738.00	1,738.00	0.0%
Workers' Compensation		3601-3602	2,083.00	2,083.00	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	415.00	415.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,651.00	23,651.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	181.00	181.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			181.00	181.00	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	496.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,490.00	17,253.00	-1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,200.00	5,200.00	0.0%
Communications		5900	1,750.00	1,750.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,936.00	24,203.00	-2.9%
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%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,000.00	7,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,000.00	7,000.00	0.0%
TOTAL, EXPENDITURES			150,728.00	149,995.00	-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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	339,723.00	278,580.00	-18.0%
3) Other State Revenue		8300-8599	524,277.00	469,348.00	-10.5%
4) Other Local Revenue		8600-8799	1,154,900.00	1,262,097.00	9.3%
5) TOTAL, REVENUES			2,018,900.00	2,010,025.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	415,973.00	407,884.00	-1.9%
2) Classified Salaries		2000-2999	722,843.00	714,184.00	-1.2%
3) Employee Benefits		3000-3999	623,470.00	627,633.00	0.7%
4) Books and Supplies		4000-4999	22,527.00	17,527.00	-22.2%
5) Services and Other Operating Expenditures		5000-5999	126,765.00	123,797.00	-2.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	141,000.00	119,000.00	-15.6%
9) TOTAL, EXPENDITURES			2,052,578.00	2,010,025.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,678.00)	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)			(33,678.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	33,678.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,678.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,678.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
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
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	339,723.00	278,580.00	-18.0%
TOTAL, FEDERAL REVENUE			339,723.00	278,580.00	-18.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	347,607.00	296,348.00	-14.7%
All Other State Revenue	All Other	8590	176,670.00	173,000.00	-2.1%
TOTAL, OTHER STATE REVENUE			524,277.00	469,348.00	-10.5%
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%
Interest		8660	600.00	620.00	3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,152,500.00	1,259,677.00	9.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,800.00	1,800.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,154,900.00	1,262,097.00	9.3%
TOTAL, REVENUES			2,018,900.00	2,010,025.00	-0.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	415,973.00	407,884.00	-1.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			415,973.00	407,884.00	-1.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	543,783.00	535,341.00	-1.6%
Classified Support Salaries		2200	19,103.00	18,459.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	116,665.00	117,092.00	0.4%
Clerical, Technical and Office Salaries		2400	43,292.00	43,292.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			722,843.00	714,184.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,819.00	20,327.00	2.6%
PERS		3201-3202	94,334.00	99,595.00	5.6%
OASDI/Medicare/Alternative		3301-3302	70,346.00	70,113.00	-0.3%
Health and Welfare Benefits		3401-3402	375,051.00	382,667.00	2.0%
Unemployment Insurance		3501-3502	18,158.00	12,382.00	-31.8%
Workers' Compensation		3601-3602	21,323.00	22,512.00	5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	18,077.00	13,987.00	-22.6%
Other Employee Benefits		3901-3902	6,362.00	6,050.00	-4.9%
TOTAL, EMPLOYEE BENEFITS			623,470.00	627,633.00	0.7%
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	22,527.00	17,527.00	-22.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,527.00	17,527.00	-22.2%

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%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,000.00	21,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,550.00	17,550.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,000.00	77,032.00	-3.7%
Professional/Consulting Services and Operating Expenditures		5800	4,115.00	4,115.00	0.0%
Communications		5900	2,100.00	2,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,765.00	123,797.00	-2.3%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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 - Interfund		7350	141,000.00	119,000.00	-15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			141,000.00	119,000.00	-15.6%
TOTAL, EXPENDITURES			2,052,578.00	2,010,025.00	-2.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%
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%
(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	364,000.00	364,000.00	0.0%
3) Other State Revenue		8300-8599	26,500.00	26,500.00	0.0%
4) Other Local Revenue		8600-8799	565,125.00	585,125.00	3.5%
5) TOTAL, REVENUES			955,625.00	975,625.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	363,534.00	361,175.00	-0.6%
3) Employee Benefits		3000-3999	177,197.00	176,281.00	-0.5%
4) Books and Supplies		4000-4999	456,500.00	433,614.00	-5.0%
5) Services and Other Operating Expenditures		5000-5999	(32,660.00)	(35,445.00)	8.5%
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	40,000.00	40,000.00	0.0%
9) TOTAL, EXPENDITURES			1,004,571.00	975,625.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,946.00)	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)			(48,946.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,898.00	41,952.00	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,898.00	41,952.00	-53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,898.00	41,952.00	-53.8%
2) Ending Balance, June 30 (E + F1e)			41,952.00	41,952.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,952.00	41,952.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
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	364,000.00	364,000.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			364,000.00	364,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	26,500.00	26,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,500.00	26,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	525,000.00	545,000.00	3.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	125.00	125.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,000.00	40,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			565,125.00	585,125.00	3.5%
TOTAL, REVENUES			955,625.00	975,625.00	2.1%

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	259,185.00	255,063.00	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	85,472.00	85,574.00	0.1%
Clerical, Technical and Office Salaries		2400	17,777.00	18,538.00	4.3%
Other Classified Salaries		2900	1,100.00	2,000.00	81.8%
TOTAL, CLASSIFIED SALARIES			363,534.00	361,175.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,930.00	36,068.00	0.4%
OASDI/Medicare/Alternative		3301-3302	26,786.00	27,318.00	2.0%
Health and Welfare Benefits		3401-3402	89,353.00	88,972.00	-0.4%
Unemployment Insurance		3501-3502	5,739.00	4,036.00	-29.7%
Workers' Compensation		3601-3602	6,865.00	7,337.00	6.9%
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	6,899.00	6,925.00	0.4%
Other Employee Benefits		3901-3902	5,625.00	5,625.00	0.0%
TOTAL, EMPLOYEE BENEFITS			177,197.00	176,281.00	-0.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	8,500.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
Food		4700	443,000.00	420,114.00	-5.2%
TOTAL, BOOKS AND SUPPLIES			456,500.00	433,614.00	-5.0%

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	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	500.00	500.00	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	20,250.00	15,250.00	-24.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,000.00)	(77,032.00)	-3.7%
Professional/Consulting Services and Operating Expenditures		5800	25,090.00	24,337.00	-3.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(32,660.00)	(35,445.00)	8.5%
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	40,000.00	40,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,000.00	40,000.00	0.0%
TOTAL, EXPENDITURES			1,004,571.00	975,625.00	-2.9%

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	130,500.00	130,500.00	0.0%
4) Other Local Revenue		8600-8799	65,600.00	65,600.00	0.0%
5) TOTAL, REVENUES			196,100.00	196,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	62,700.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	263,000.00	196,100.00	-25.4%
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			325,700.00	196,100.00	-39.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129,600.00)	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)			(129,600.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	770,554.00	640,954.00	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			770,554.00	640,954.00	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			770,554.00	640,954.00	-16.8%
2) Ending Balance, June 30 (E + F1e)			640,954.00	640,954.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	640,954.00	640,954.00	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
OTHER STATE REVENUE					
All Other State Revenue		8590	130,500.00	130,500.00	0.0%
TOTAL, OTHER STATE REVENUE			130,500.00	130,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,600.00	1,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64,000.00	64,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,600.00	65,600.00	0.0%
TOTAL, REVENUES			196,100.00	196,100.00	0.0%

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	60,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,700.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			62,700.00	0.00	-100.0%

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	243,000.00	196,100.00	-19.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			263,000.00	196,100.00	-25.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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			325,700.00	196,100.00	-39.8%

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	3,742.00	0.00	-100.0%
5) TOTAL, REVENUES			3,742.00	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)			3,742.00	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	1,127,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,127,000.00)	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)			(1,123,258.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,123,258.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,123,258.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,123,258.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
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		

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,742.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,742.00	0.00	-100.0%
TOTAL, REVENUES			3,742.00	0.00	-100.0%

Albany City Unified
Alameda County

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

01 61127 0000000
Form 17

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,127,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,127,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,127,000.00)	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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,028.00	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			57,028.00	0.00	-100.0%

Albany City Unified
Alameda County

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

01 61127 0000000
Form 20

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,028.00	5,000.00	-91.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,203,875.00	1,265,903.00	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,203,875.00	1,265,903.00	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,203,875.00	1,265,903.00	5.2%
2) Ending Balance, June 30 (E + F1e)			1,265,903.00	1,270,903.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,265,903.00	1,270,903.00	0.4%
SELPA OPEB	0000	9780		*57,028.00*	
AUSD OPEB	0000	9780		*1,213,875.00*	
SELPA OPEB	0000	9780	*57,028.00*		
AUSD OPEB	0000	9780	*1,208,875.00*		
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
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	57,028.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			57,028.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,028.00	0.00	-100.0%

Albany City Unified
Alameda County

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

01 61127 0000000
Form 21

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	18,000.00	8,000.00	-55.6%
5) TOTAL, REVENUES			18,000.00	8,000.00	-55.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,792.00	0.00	-100.0%
3) Employee Benefits		3000-3999	7,750.00	0.00	-100.0%
4) Books and Supplies		4000-4999	158,000.00	70,000.00	-55.7%
5) Services and Other Operating Expenditures		5000-5999	69,599.00	25,000.00	-64.1%
6) Capital Outlay		6000-6999	4,136,032.00	395,000.00	-90.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,403,173.00	490,000.00	-88.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,385,173.00)	(482,000.00)	-89.0%
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)			(4,385,173.00)	(482,000.00)	-89.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,973,287.00	1,588,114.00	-73.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,973,287.00	1,588,114.00	-73.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,973,287.00	1,588,114.00	-73.4%
2) Ending Balance, June 30 (E + F1e)			1,588,114.00	1,106,114.00	-30.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,588,114.00	1,106,114.00	-30.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
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	18,000.00	8,000.00	-55.6%
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			18,000.00	8,000.00	-55.6%
TOTAL, REVENUES			18,000.00	8,000.00	-55.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	31,792.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,792.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,460.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,432.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	512.00	0.00	-100.0%
Workers' Compensation		3601-3602	638.00	0.00	-100.0%
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	708.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,750.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	96,378.00	30,000.00	-68.9%
Noncapitalized Equipment		4400	61,622.00	40,000.00	-35.1%
TOTAL, BOOKS AND SUPPLIES			158,000.00	70,000.00	-55.7%
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	44,599.00	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%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,599.00	25,000.00	-64.1%
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	4,017,951.00	385,000.00	-90.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	118,081.00	10,000.00	-91.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,136,032.00	395,000.00	-90.4%
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			4,403,173.00	490,000.00	-88.9%

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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
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)			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	39,120.00	20,150.00	-48.5%
5) TOTAL, REVENUES			39,120.00	20,150.00	-48.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,150.00	0.8%
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			20,000.00	20,150.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,120.00	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)			19,120.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	46,293.00	65,413.00	41.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,293.00	65,413.00	41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,293.00	65,413.00	41.3%
2) Ending Balance, June 30 (E + F1e)			65,413.00	65,413.00	0.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	65,413.00	65,413.00	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			
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	120.00	150.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	39,000.00	20,000.00	-48.7%
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			39,120.00	20,150.00	-48.5%
TOTAL, REVENUES			39,120.00	20,150.00	-48.5%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,150.00	0.8%
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			20,000.00	20,150.00	0.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			20,000.00	20,150.00	0.8%

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	17,167,172.00	301	172,618.00	303	16,994,554.00	305	90,888.00		307	16,903,666.00	309
2000 - Classified Salaries	4,223,518.00	311	101,000.00	313	4,122,518.00	315	102,650.00		317	4,019,868.00	319
3000 - Employee Benefits (Excluding 3800)	8,314,292.00	321	728,306.00	323	7,585,986.00	325	62,770.00		327	7,523,216.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,886,603.00	331	1,500.00	333	1,885,103.00	335	510,048.00		337	1,375,055.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,606,143.00	341	800.00	343	3,605,343.00	345	952,133.00		347	2,653,210.00	349
				TOTAL	34,193,504.00	365			TOTAL	32,475,015.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	13,638,977.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,321,537.00	380
3. STRS	3101 & 3102	1,071,246.00	382
4. PERS	3201 & 3202	204,989.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	322,568.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,422,650.00	385
7. Unemployment Insurance	3501 & 3502	240,470.00	390
8. Workers' Compensation Insurance	3601 & 3602	288,482.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	59,756.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		20,570,675.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		213,203.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		20,357,472.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		62.69%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.69%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	32,475,015.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)
2012-13 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	17,408,551.00	301	176,601.00	303	17,231,950.00	305	62,645.00		307	17,169,305.00	309
2000 - Classified Salaries	4,378,192.00	311	359,515.00	313	4,018,677.00	315	105,546.00		317	3,913,131.00	319
3000 - Employee Benefits (Excluding 3800)	8,765,219.00	321	804,326.00	323	7,960,893.00	325	71,031.00		327	7,889,862.00	329
4000 - Books, Supplies Equip Replace. (6500)	885,672.00	331	0.00	333	885,672.00	335	432,680.00		337	452,992.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,948,036.00	341	800.00	343	2,947,236.00	345	869,487.00		347	2,077,749.00	349
				TOTAL	33,044,428.00	365			TOTAL	31,503,039.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	14,019,706.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,297,843.00	380
3. STRS	3101 & 3102	1,109,672.00	382
4. PERS	3201 & 3202	215,410.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	344,783.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,781,006.00	385
7. Unemployment Insurance	3501 & 3502	169,188.00	390
8. Workers' Compensation Insurance	3601 & 3602	307,557.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	55,000.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		21,300,165.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		218,920.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		21,081,245.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		66.92%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	66.92%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	31,503,039.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	113,773.00		67,089.00	180,862.00
2. State Lottery Revenue	8560	454,218.00		77,877.00	532,095.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		567,991.00	0.00	144,966.00	712,957.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	42,388.00			42,388.00
2. Classified Salaries	2000-2999	10,350.00			10,350.00
3. Employee Benefits	3000-3999	7,750.00			7,750.00
4. Books and Supplies	4000-4999	355,082.00		144,966.00	500,048.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	152,421.00			152,421.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		567,991.00	0.00	144,966.00	712,957.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	18,994,937.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,717.35	2.52%	6,886.35	2.70%	7,072.35
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		3,651.00	0.00%	3,651.00	0.00%	3,651.00
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		24,525,044.85	2.52%	25,142,063.85	2.70%	25,821,149.85
e. Other Revenue Limit (Form RL, lines 6 thru 14)		43,155.00	0.00%	43,155.00	0.00%	43,155.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		24,568,199.85	2.51%	25,185,218.85	2.70%	25,864,304.85
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284)		19,096,370.38	2.51%	19,575,966.91	2.70%	20,103,806.87
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(380,000.00)	0.00%	(380,000.00)	0.00%	(380,000.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		278,567.00	0.00%	278,567.00	0.00%	278,567.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1l) (Must equal line A1)		18,994,937.38	2.52%	19,474,533.91	2.71%	20,002,373.87
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,794,934.00	1.39%	2,833,718.00	1.52%	2,876,653.00
4. Other Local Revenues	8600-8799	833,085.00	0.04%	833,409.00	0.04%	833,779.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,049,080.00)	-1.56%	(3,986,028.00)	2.94%	(4,103,383.00)
6. Total (Sum lines A1l thru A5)		18,573,876.38	3.13%	19,155,632.91	2.37%	19,609,422.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,512,156.00		10,738,167.00
b. Step & Column Adjustment				226,011.00		230,870.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,512,156.00	2.15%	10,738,167.00	2.15%	10,969,037.00
2. Classified Salaries						
a. Base Salaries				2,492,255.00		2,517,177.00
b. Step & Column Adjustment				24,922.00		25,172.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,492,255.00	1.00%	2,517,177.00	1.00%	2,542,349.00
3. Employee Benefits	3000-3999	5,199,499.00	3.80%	5,397,119.00	3.82%	5,603,544.00
4. Books and Supplies	4000-4999	697,054.00	-2.47%	679,832.00	-2.01%	666,158.00
5. Services and Other Operating Expenditures	5000-5999	1,910,500.00	0.85%	1,926,711.00	0.93%	1,944,694.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(646,762.00)	0.00%	(646,762.00)	0.00%	(646,762.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,164,702.00	2.22%	20,612,244.00	2.26%	21,079,020.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,590,825.62)		(1,456,611.09)		(1,469,597.13)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,623,084.00		4,032,258.38		2,575,647.29
2. Ending Fund Balance (Sum lines C and D1)		4,032,258.38		2,575,647.29		1,106,050.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,007,258.00		2,575,647.29		1,106,050.16
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,032,258.00		2,575,647.29		1,106,050.16

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,007,258.00		2,575,647.29		1,106,050.16
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,007,258.00		2,575,647.29		1,106,050.16

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	494,196.00	0.00%	494,196.00	0.00%	494,196.00
2. Federal Revenues	8100-8299	947,879.00	0.00%	947,879.00	0.00%	947,879.00
3. Other State Revenues	8300-8599	3,005,817.00	2.42%	3,078,684.00	2.62%	3,159,348.00
4. Other Local Revenues	8600-8799	5,760,000.00	2.00%	5,875,200.00	2.00%	5,992,704.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,049,080.00	-1.56%	3,986,028.00	2.94%	4,103,383.00
6. Total (Sum lines A1 thru A5)		14,256,972.00	0.88%	14,381,987.00	2.19%	14,697,510.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,896,395.00		6,894,667.00
b. Step & Column Adjustment				148,272.00		301,460.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(150,000.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,896,395.00	-0.03%	6,894,667.00	2.20%	7,046,127.00
2. Classified Salaries						
a. Base Salaries				1,885,937.00		1,900,249.00
b. Step & Column Adjustment				19,312.00		23,553.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,000.00)		(5,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,885,937.00	0.76%	1,900,249.00	0.98%	1,918,802.00
3. Employee Benefits	3000-3999	3,601,724.00	3.11%	3,713,768.00	3.76%	3,853,223.00
4. Books and Supplies	4000-4999	188,618.00	0.62%	189,782.00	0.68%	191,073.00
5. Services and Other Operating Expenditures	5000-5999	1,203,536.00	-0.10%	1,202,345.00	0.08%	1,203,330.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	480,762.00	0.00%	480,762.00	0.00%	480,762.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,256,972.00	0.87%	14,381,573.00	2.17%	14,693,317.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		414.00		4,193.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		414.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		414.00		4,607.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00		414.00		4,607.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		414.00		4,607.00

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Contractula union stipend for teachers and classified, paid through parcel tax, expire June 2013.

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	19,489,133.00	2.46%	19,968,729.91	2.64%	20,496,569.87
2. Federal Revenues	8100-8299	947,879.00	0.00%	947,879.00	0.00%	947,879.00
3. Other State Revenues	8300-8599	5,800,751.00	1.92%	5,912,402.00	2.09%	6,036,001.00
4. Other Local Revenues	8600-8799	6,593,085.00	1.75%	6,708,609.00	1.76%	6,826,483.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		32,830,848.38	2.15%	33,537,619.91	2.29%	34,306,932.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,408,551.00		17,632,834.00
b. Step & Column Adjustment				374,283.00		532,330.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(150,000.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,408,551.00	1.29%	17,632,834.00	2.17%	18,015,164.00
2. Classified Salaries						
a. Base Salaries				4,378,192.00		4,417,426.00
b. Step & Column Adjustment				44,234.00		48,725.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,000.00)		(5,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,378,192.00	0.90%	4,417,426.00	0.99%	4,461,151.00
3. Employee Benefits	3000-3999	8,801,223.00	3.52%	9,110,887.00	3.80%	9,456,767.00
4. Books and Supplies	4000-4999	885,672.00	-1.81%	869,614.00	-1.42%	857,231.00
5. Services and Other Operating Expenditures	5000-5999	3,114,036.00	0.48%	3,129,056.00	0.61%	3,148,024.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(166,000.00)	0.00%	(166,000.00)	0.00%	(166,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,421,674.00	1.66%	34,993,817.00	2.22%	35,772,337.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,590,825.62)		(1,456,197.09)		(1,465,404.13)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,623,084.00		4,032,258.38		2,576,061.29
2. Ending Fund Balance (Sum lines C and D1)		4,032,258.38		2,576,061.29		1,110,657.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		0.00		0.00
b. Restricted	9740	0.00		414.00		4,607.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,007,258.00		2,575,647.29		1,106,050.16
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,032,258.00		2,576,061.29		1,110,657.16

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,007,258.00		2,575,647.29		1,106,050.16
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,007,258.00		2,575,647.29		1,106,050.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.64%		7.36%		3.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		17,826,065.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		3,651.00		3,651.00		3,651.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,421,674.00		34,993,817.00		35,772,337.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		34,421,674.00		34,993,817.00		35,772,337.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,032,650.22		1,049,814.51		1,073,170.11
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,032,650.22		1,049,814.51		1,073,170.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES