



# PITTSBURG UNIFIED SCHOOL DISTRICT



## DISTRICT BUDGET ADOPTION FISCAL YEAR 2012-2013



JUNE 20, 2012



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## Overview

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The Pittsburg Unified School District is a K-12 district that serves the community of Pittsburg, California. The school system is committed to providing an excellent opportunity for all students to learn. Our district is approximately 50 minutes from Downtown San Francisco with a direct line on our [Bay Area Transit System \(BART\)](#). Our school community has a close relationship with [Los Medanos Community College](#), which is located in the heart of Pittsburg. In addition, we have cooperative student teaching agreements with [California State University East Bay](#) and [San Francisco State](#), [UC Berkeley](#), [JFK University](#), [St. Mary's College](#) and [Chapman College](#).

The school district serves over 9,900 students in Kindergarten through twelfth grade. The district has also been able to provide our community with an outstanding public preschool program and award-winning adult education school.

The district is comprised of:

- 8 elementary schools
- 3 middle schools
- 1 comprehensive high school
- 1 continuation high school
- Adult Education
- Independent study and alternative learning experiences
- Preschool Services



## MISSION STATEMENT AND MAJOR GOALS

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***It is the mission of Pittsburg Unified School District to inspire our students, to ensure they achieve equity in academic excellence and to bring students closer together through shared experiences in learning. We believe the cultural diversity of our community and our youth are our greatest assets. We endeavor to bring our students to their fullest potential and to create life-long learners who will contribute positively to the world.***

### *BOARD GOALS:*

1. All Schools and their student subgroups will attain a score of 800 or higher on the Academic Performance Index (API) by 2014. Schools and student subgroups that attain a score of 800 will continue to meet annual growth targets.
2. The Board will allocate resources to support all goals while maintaining fiscal solvency in the multi-year budget plan.
3. All schools and classrooms will respond to student and staff needs by providing an environment where all students and staff feel emotionally and physically safe, valued, and acknowledged, as measured by an annual survey of students, parents and staff beginning academic year 2011-12.
4. Beginning academic year 2011-12, all district facilities will be reviewed quarterly for cleanliness, operational integrity and safety using a standardized rating system to ensure established standards are maintained.
5. Beginning in academic year 2011-12, the Board, all district departments and all schools will utilize current technology to communicate and interact with all stakeholders on a monthly basis during each school year.



## Our Board of Trustees

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Trustees:

- [Dr. Laura Canciamilla](#) term of office 11/08-11/12
- [Vincent S. Ferrante](#) term of office 11/10-11/14
- [George Miller](#), term of office 11/10-11/12
- [Dr William Wong](#) term of office 11/10 - 11/14
- [Vacancy](#) term of office 11/10-11/14
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### **Community Leaders Entrusted with the Lives of Our Children**

Our District is fortunate to have five elected volunteer citizens who feel passionately about ensuring that the school district provides our children with the knowledge, skills and ambition to fulfill their greatest dreams.

Four of our trustees are graduates of our schools and the other is a long-time educator and community advocate. Our trustees frequently visit schools and devote many long hours to studying materials in order to make important educational and financial decisions for our District.

The trustees typically meet on the second and fourth Wednesday of the month at 7:30 P.M. in the District Office Board room, located at 2000 Railroad Avenue, Pittsburg. Meeting norms include keeping the focus on the best interest of our students, listening actively to all ideas, communicating openly and honestly, respecting differences, and staying focused on the goals of the District. The trustees invite public comment at Board meetings. Comments are typically limited to a three minute limit for each individual on each agenda item. Time limits may be adjusted if there are a large number of members of the public who wish to comment.



# Directory

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## Cabinet

Linda K. Rondeau Superintendent  
Enrique Palacios, Associate Superintendent  
Abe Doctolero, Assistant Superintendent  
Dorothy Epps, Assistant Superintendent

## Directors

Sonya Marturano, Finance  
Deborah Daly, Special Education  
Shannon Ortland, Curriculum & Instruction  
Marianne Solis, MOT Services  
Matthew Belasco, Child Nutrition Services  
Nicholas Arps, Facilities Planning & Management  
Jennifer Sachs, Categorical Programs  
Dr. ReJois Frazier-Myers, Student Services

## Coordinators

Louise Barbee, Afterschool  
Steve Ahonen, Coordinator on Special Assignment  
Karen Jennings, Student Data Services  
Katy Colbath, English Language Learners  
Traci Bonde, Data and Assessment  
Chris Melodias, Network & Technology  
Charles Jones, Energy Education

## Assistant Principals

Willie Dunford, Pittsburg High School  
Connie Spinanato, Pittsburg High School  
Brian Wilson, Pittsburg High School  
Debra Pettric, Pittsburg High School

## Principals

Ricardo Araiza, Foothill Elementary  
Karen Clark, Heights Elementary  
Gary Marcus, Highlands Elementary  
Eileen Chen, Los Medanos Elementary  
Kirsten Wollenweber, Marina Vista Elementary  
Jeff Varner, Parkside Elementary  
Shelly Velasco & Monica Pruitt-, Stoneman Elementary  
Juan Gonzalez, Willow Cove Elementary  
Anthony Molina, Hillview Junior High  
Angela Stevenson, MLK Jr. Junior High  
Eric Peyko, Rancho Medanos Junior High  
Todd Whitmire, Pittsburg High School  
Joseph Alvarez, Riverside High School  
Bob Beck, Adult Education  
Steve Ahonen, Administrator on Special Assignment

## Vice Principals

Maggie Haller, Foothill & Parkside Elementary  
Jennifer Clark, Heights & Marina Elementary  
Julie Blackburn, Highlands & Stoneman  
Kenny Winkler, Los Medanos & Willow Cove  
Heidi Leber, Hillview Junior High  
Laura Francis, Hillview Junior High  
Felicia Bridges, Rancho Medanos Junior High  
David Olson, Rancho Medanos Junior High  
Lynne Nicodemus, Adult Education  
Jack Kane, Adult Education



## Superintendent Budget Message

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Over the last few years budget messages have been laden with gloom and miserable prognosis for the public schools of California. Unfortunately, little has changed this year. The annual budget planning cycle remains mired in a slow economy and an uncertain future. This is the reality in which Pittsburg Unified School District has managed to survive approximately 65 Million dollars of lost revenue since 2008. We nervously await the outcome of the November tax initiatives in the hopes that more cuts are not necessary.

Savvy fiscal management, high student attendance and increased student enrollment have allowed Pittsburg Unified to cope with massive underfunding of state public education. Our three-year budget plan will be approved by the county and all entities within our organization will continue to address the needs of students.

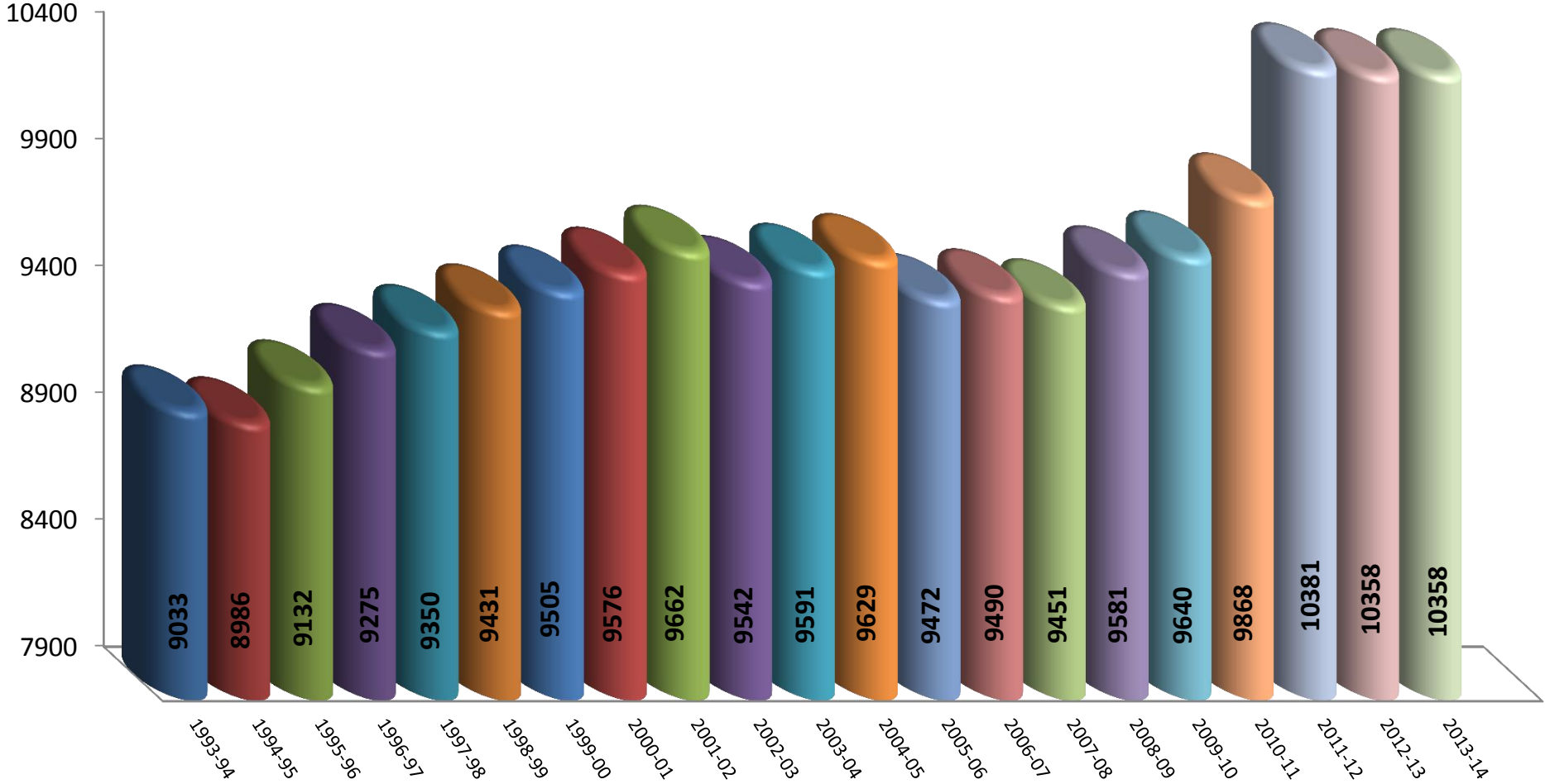
The Pittsburg Governing Board finds opportunities despite these woes, and we look forward to the 2012-2013 school with these highlights:

- **Martin Luther King Jr., Junior High**, our third junior high school, opening in August
- **Black Diamond High School**, our new alternative high school, opening in August
- **Pre-school programs** will be located at each of our elementary schools
- **Transitional Kindergarten** at each elementary school
- **The Dual Immersion** program expanding to high school
- **Increased access to technology** funded through the parcel tax
- **Contracts with our employee groups** have been ratified, resulting in salary increases

Support from the Pittsburg community has been constant and reaffirming. Our children deserve a quality education and our united commitment will continue to be of utmost importance.

Linda K. Rondeau  
Superintendent

# STUDENTS





Pittsburg Unified School District (Pitts12Cnsv)

Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
K	769	722	761	885	842	870	889	981	970	958	944	931
1	860	802	816	803	950	906	934	954	1055	1041	1026	1011
2	770	876	808	826	806	953	909	936	960	1060	1044	1028
3	750	747	866	783	803	787	929	886	929	952	1047	1032
4	747	743	757	872	781	803	787	928	890	931	953	1048
5	754	741	779	777	888	797	819	803	941	901	941	963
6	705	744	760	787	765	887	798	821	808	945	904	945
7	662	726	733	763	787	767	887	798	825	811	947	906
8	676	681	726	717	737	766	744	860	790	816	802	935
9	656	650	740	767	747	773	803	780	902	829	853	838
10	618	613	621	715	729	715	736	765	768	884	812	834
11	613	587	613	629	712	724	710	731	768	770	883	811
12	654	613	557	648	627	710	723	708	731	769	769	882
Subtotals:	9234	9245	9537	9972	10174	10458	10668	10951	11337	11667	11925	12164
Pct Chg:		0.1%	3.2%	4.6%	2%	2.8%	2%	2.7%	3.5%	2.9%	2.2%	2%
SDC:	289	318	334	298	300	307	312	316	328	336	342	348
Totals:	9523	9563	9871	10270	10474	10765	10980	11267	11665	12003	12267	12512

**ENROLLMENT PROJECTIONS BY  
GRADE LEVEL**

<b>Foothill Elementary</b>												
<b>Grade</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
K	71	68	56	86	84	89	94	105	108	110	111	112
1	109	75	74	76	99	97	103	108	122	124	125	126
2	80	105	67	76	75	98	96	102	110	124	124	126
3	77	74	102	74	77	78	102	101	107	115	128	129
4	87	73	78	106	77	81	81	107	106	111	119	132
5	82	85	77	85	110	80	85	85	112	110	115	122
<b>Subtotals:</b>	<b>506</b>	<b>480</b>	<b>454</b>	<b>503</b>	<b>522</b>	<b>523</b>	<b>561</b>	<b>608</b>	<b>665</b>	<b>694</b>	<b>722</b>	<b>747</b>
<b>Pct Chg:</b>		<b>-5.1%</b>	<b>-5.4%</b>	<b>10.8%</b>	<b>3.8%</b>	<b>0.2%</b>	<b>7.3%</b>	<b>8.4%</b>	<b>9.4%</b>	<b>4.4%</b>	<b>4%</b>	<b>3.5%</b>
<b>SDC:</b>	3	17	19	7	7	7	8	8	9	9	9	10
<b>Totals:</b>	<b>509</b>	<b>497</b>	<b>473</b>	<b>510</b>	<b>529</b>	<b>530</b>	<b>569</b>	<b>616</b>	<b>674</b>	<b>703</b>	<b>731</b>	<b>757</b>
<b>Heights Elementary</b>												
<b>Grade</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
K	88	91	96	96	90	93	94	104	103	102	100	99
1	100	91	101	100	111	105	107	109	120	119	117	115
2	89	100	95	102	102	113	107	109	111	122	120	118
3	99	88	105	92	98	99	110	104	108	110	121	119
4	98	92	87	98	91	97	99	109	104	108	109	120
5	88	89	96	84	98	91	97	100	110	105	109	110
<b>Subtotals:</b>	<b>562</b>	<b>551</b>	<b>580</b>	<b>572</b>	<b>590</b>	<b>598</b>	<b>614</b>	<b>635</b>	<b>656</b>	<b>666</b>	<b>676</b>	<b>681</b>
<b>Pct Chg:</b>		<b>-2%</b>	<b>5.3%</b>	<b>-1.4%</b>	<b>3.1%</b>	<b>1.4%</b>	<b>2.7%</b>	<b>3.4%</b>	<b>3.3%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>0.7%</b>
<b>SDC:</b>	11	13	11	8	8	8	8	9	9	9	9	9
<b>Totals:</b>	<b>573</b>	<b>564</b>	<b>591</b>	<b>580</b>	<b>598</b>	<b>606</b>	<b>622</b>	<b>644</b>	<b>665</b>	<b>675</b>	<b>685</b>	<b>690</b>
<b>Highlands Elementary</b>												
<b>Grade</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
K	110	91	107	127	122	127	130	144	142	140	138	136
1	107	109	100	75	133	128	133	136	151	149	146	144
2	92	109	110	119	75	133	128	133	137	151	149	147
3	104	96	113	101	112	69	124	120	129	133	147	144
4	106	100	94	111	99	110	68	122	119	128	132	146
5	99	103	98	92	112	100	111	68	122	120	129	132
<b>Subtotals:</b>	<b>618</b>	<b>608</b>	<b>622</b>	<b>625</b>	<b>653</b>	<b>667</b>	<b>694</b>	<b>723</b>	<b>800</b>	<b>821</b>	<b>841</b>	<b>849</b>
<b>Pct Chg:</b>		<b>-1.6%</b>	<b>2.3%</b>	<b>0.5%</b>	<b>4.5%</b>	<b>2.1%</b>	<b>4%</b>	<b>4.2%</b>	<b>10.7%</b>	<b>2.6%</b>	<b>2.4%</b>	<b>1%</b>
<b>SDC:</b>	28	28	2	5	5	5	5	5	6	6	6	6
<b>Totals:</b>	<b>646</b>	<b>636</b>	<b>624</b>	<b>630</b>	<b>658</b>	<b>672</b>	<b>699</b>	<b>728</b>	<b>806</b>	<b>827</b>	<b>847</b>	<b>855</b>

**ENROLLMENT PROJECTIONS BY SCHOOL**

**Los Medanos Elementary**

Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
K	97	96	124	126	120	125	128	141	138	135	133	130
1	112	99	124	124	135	129	134	136	150	147	144	142
2	120	106	100	125	125	135	130	134	136	150	147	144
3	96	119	123	93	123	123	133	127	132	135	149	146
4	101	102	124	129	94	125	124	134	128	133	136	149
5	94	102	116	119	135	99	131	130	137	131	136	139
Subtotals:	<b>620</b>	<b>624</b>	<b>711</b>	<b>716</b>	<b>732</b>	<b>736</b>	<b>780</b>	<b>802</b>	<b>821</b>	<b>831</b>	<b>845</b>	<b>850</b>
Pct Chg:		<b>0.6%</b>	<b>13.9%</b>	<b>0.7%</b>	<b>2.2%</b>	<b>0.5%</b>	<b>6%</b>	<b>2.8%</b>	<b>2.4%</b>	<b>1.2%</b>	<b>1.7%</b>	<b>0.6%</b>
SDC:	31	27	25	23	23	23	24	25	25	25	25	25
Totals:	<b>651</b>	<b>651</b>	<b>736</b>	<b>739</b>	<b>755</b>	<b>759</b>	<b>804</b>	<b>827</b>	<b>846</b>	<b>856</b>	<b>870</b>	<b>875</b>

**Marina Vista Elementary**

Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
K	110	108	106	127	119	122	123	135	133	132	129	127
1	92	113	105	124	133	125	126	127	140	138	136	133
2	79	101	118	100	126	136	126	127	129	141	138	136
3	75	73	100	100	98	124	132	123	127	128	139	136
4	71	78	80	105	101	100	125	133	124	127	128	138
5	90	76	87	88	107	103	101	126	134	125	127	128
Subtotals:	<b>517</b>	<b>549</b>	<b>596</b>	<b>644</b>	<b>684</b>	<b>710</b>	<b>733</b>	<b>771</b>	<b>787</b>	<b>791</b>	<b>797</b>	<b>798</b>
Pct Chg:		<b>6.2%</b>	<b>8.6%</b>	<b>8.1%</b>	<b>6.2%</b>	<b>3.8%</b>	<b>3.2%</b>	<b>5.2%</b>	<b>2.1%</b>	<b>0.5%</b>	<b>0.8%</b>	<b>0.1%</b>
SDC:	7	14	16	0	0	0	0	0	0	0	0	0
Totals:	<b>524</b>	<b>563</b>	<b>612</b>	<b>644</b>	<b>684</b>	<b>710</b>	<b>733</b>	<b>771</b>	<b>787</b>	<b>791</b>	<b>797</b>	<b>798</b>

**Parkside Elementary**

Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
K	115	101	97	104	97	98	99	109	107	105	103	101
1	103	105	100	102	102	95	96	97	107	105	102	100
2	102	103	100	97	96	95	89	90	94	103	101	99
3	86	90	97	105	93	93	92	85	88	92	101	99
4	87	81	88	89	102	90	90	88	84	87	91	99
5	86	85	89	100	91	104	92	92	89	85	88	92
Subtotals:	<b>579</b>	<b>565</b>	<b>571</b>	<b>597</b>	<b>581</b>	<b>575</b>	<b>558</b>	<b>561</b>	<b>569</b>	<b>577</b>	<b>586</b>	<b>590</b>
Pct Chg:		<b>-2.4%</b>	<b>1.1%</b>	<b>4.6%</b>	<b>-2.7%</b>	<b>-1%</b>	<b>-3%</b>	<b>0.5%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.6%</b>	<b>0.7%</b>
SDC:	8	12	18	12	12	11	11	11	11	11	11	11
Totals:	<b>587</b>	<b>577</b>	<b>589</b>	<b>609</b>	<b>593</b>	<b>586</b>	<b>569</b>	<b>572</b>	<b>580</b>	<b>588</b>	<b>597</b>	<b>601</b>

**ENROLLMENT PROJECTIONS BY SCHOOL**

Stoneman Elementary												
Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
K	77	78	76	101	97	100	102	113	111	109	107	105
1	117	100	106	101	109	104	108	110	122	120	117	115
2	103	115	115	100	104	112	108	111	112	124	121	119
3	112	100	113	111	98	102	110	105	110	111	122	120
4	94	114	100	112	110	97	101	108	104	109	110	122
5	114	90	122	100	114	112	98	102	109	105	110	111
Subtotals:	617	597	632	625	632	627	627	649	668	678	687	692
Pct Chg:		-3.2%	5.9%	-1.1%	1.1%	-0.8%	0%	3.5%	2.9%	1.5%	1.3%	0.7%
SDC:	8	4	7	0	0	0	0	0	0	0	0	0
Totals:	625	601	639	625	632	627	627	649	668	678	687	692
Willow Cove Elementary												
Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
K	101	89	99	118	113	116	119	131	129	126	124	121
1	120	110	106	101	129	123	127	130	143	141	138	135
2	105	137	103	107	103	131	126	130	131	145	142	139
3	101	107	113	107	103	99	126	120	127	129	142	139
4	103	103	106	122	108	103	99	126	121	127	129	142
5	101	111	94	109	123	108	104	100	127	121	128	129
Subtotals:	631	657	621	664	679	680	701	737	778	789	803	805
Pct Chg:		4.1%	-5.5%	6.9%	2.3%	0.1%	3.1%	5.1%	5.6%	1.4%	1.8%	0.2%
SDC:	11	3	18	25	25	25	25	26	27	27	27	27
Totals:	642	660	639	689	704	705	726	763	805	816	830	832

**ENROLLMENT PROJECTIONS BY SCHOOL**

Pittsburg High School												
Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
9	656	650	739	766	745	772	801	778	900	827	852	837
10	609	603	616	703	715	701	722	751	754	868	797	819
11	559	525	552	576	638	648	635	654	687	689	790	726
12	507	476	441	515	487	541	547	536	554	583	583	668
Subtotals:	<b>2331</b>	<b>2254</b>	<b>2348</b>	<b>2560</b>	<b>2585</b>	<b>2662</b>	<b>2705</b>	<b>2719</b>	<b>2895</b>	<b>2967</b>	<b>3022</b>	<b>3050</b>
Pct Chg:		-3.3%	4.2%	9%	1%	3%	1.6%	0.5%	6.5%	2.5%	1.9%	0.9%
SDC:	122	138	141	150	161	170	174	175	185	190	194	197
Totals:	<b>2453</b>	<b>2392</b>	<b>2489</b>	<b>2710</b>	<b>2746</b>	<b>2832</b>	<b>2879</b>	<b>2894</b>	<b>3080</b>	<b>3157</b>	<b>3216</b>	<b>3247</b>
Black Diamond High School												
Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
9	0	0	1	1	1	1	2	1	2	2	1	1
10	9	10	5	12	13	13	14	14	14	16	15	15
11	54	62	61	53	73	77	75	77	81	80	93	85
12	147	137	116	133	139	169	176	172	177	186	186	213
Subtotals:	<b>210</b>	<b>209</b>	<b>183</b>	<b>199</b>	<b>226</b>	<b>260</b>	<b>267</b>	<b>264</b>	<b>274</b>	<b>284</b>	<b>295</b>	<b>314</b>
Pct Chg:		-0.5%	-12.4%	8.7%	13.6%	15%	2.7%	-1.1%	3.8%	3.6%	3.9%	6.4%
SDC:	15	17	12	16	5	1	0	0	0	0	0	0
Totals:	<b>225</b>	<b>226</b>	<b>195</b>	<b>215</b>	<b>231</b>	<b>261</b>	<b>267</b>	<b>264</b>	<b>274</b>	<b>284</b>	<b>295</b>	<b>314</b>

**ENROLLMENT PROJECTIONS BY SCHOOL**

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

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

Factor	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Statutory COLA (applies to K-12 and COE Revenue Limits)	2.24%	3.24%	2.50%	2.70%	2.80%	3.00%
K-12 Revenue Limit Deficit %	20.602%	22.272%	22.272%	22.272%	22.272%	22.272%
COE Revenue Limit Deficit %	20.889%	22.549%	22.549%	22.549%	22.549%	22.549%
SSC Planning COLA if tax initiative passes	—	0.00%	2.50%	2.70%	2.80%	3.00%
Trigger cuts	Included in deficit factor <sup>1</sup>	-\$441 per ADA (ongoing) <sup>2</sup>	2.50%	2.70%	2.80%	3.00%
Net Revenue Limit Change:						
K-12	-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	\$118.00	\$118.00	\$118.00	\$118.00	\$118.00	\$118.00
Proposition 20	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75	\$23.75
Interest Rate for Ten-Year Treasuries	2.00%	2.30%	2.70%	3.00%	3.10%	3.20%

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

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

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

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

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

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

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

## **KEY ELEMENTS OF THE BUDGET**

- **REVENUE (INCOME)**  
*How Much We Generate*
- **EXPENDITURES**  
*How Much We Spend*
- **RESERVE**  
*How Much is Allocated for Contingencies*

The following section provides detailed information regarding the District's sources of revenue, categories of expenditure, and level of reserve.

# ASSUMPTIONS UTILIZED IN BUDGET DEVELOPMENT

## HOW ARE REVENUE AND EXPENDITURE PROJECTIONS ESTABLISHED?

Because there are so many unpredictable factors affecting revenue 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 upward and downward swings in the state budget make this more challenging than ever. Consequently, the adoption of a budget should be considered a “financial snapshot” on the date it is adopted. As variables change, it is necessary to make formal adjustments, approved by the Governing Board throughout the course of the year. The 2012-13 assumptions follow.

### PROJECTED ACTUALS 2011-12

This document contains the Projected Actuals for the 2011-12 Budget Year. This is an estimate of the financial condition of the district we feel will be evident once the auditors have completed their review of revenues and expenditures for 2011-12. Based upon analysis, the budgets have been adjusted to reflect as accurate an ending balance as possible at this time.

The Board ratified a three year collective bargaining agreement with Pittsburg Education Association (PEA) and California School Employees Association (CSEA). Similar agreements were reached with Confidential Association of Pittsburg Schools (CAPS) and Pittsburg Association of School Administrators (PASA).

The agreements cover from July 1, 2011 to June 30, 2014. The following salary and benefit packages were implemented impacting the Unrestricted General Fund:

	2011-12	2012-13	2013-14
PEA			
SALARY	3.00%	1.00%	0.00%
HEALTH		\$300	\$600
CSEA			
SALARY	3.00%	1.00%	0.5%
HEALTH		\$300	\$600
SALARY SCHEDULE REALIGNMENT	0.5% On-going		
CAPS			
SALARY	3.00%	1.00%	0.5%
HEALTH		\$300	\$600
PASA			
SALARY	3.00%	1.00%	0.00%
HEALTH		\$300	\$600
LONGEVITY ADJUSTMENT	\$35,000 On-going		
<b>TOTAL COST</b>	<b>\$1,085,898</b>	<b>\$455,512</b>	<b>\$216,256</b>

Categorical programs and all other funds will have to adjust their expenditures to absorb the increases in salaries and benefits due to collective bargaining contracts.



## **FRAMEWORK OF THE GOVERNOR'S JANUARY BUDGET FOR FISCAL YEAR 2012-13**

On January 5, 2012, Governor Brown introduced his Proposed 2012-13 State Budget. The introduction of the Governor's Proposed 2012-13 State Budget began the legislative process and many changes have and will take place prior to the enactment of a 2012-13 State Budget. On May 14, 2012, the Governor released his May Revision to his proposed 2012-13 State Budget. This May Revision attempts to address the budget deficit which has grown since January from \$9.2 billion to \$15.7 billion for 2011-12 and 2012-13. The Governor stated that the budget deficit increase is a result of lower revenues of about \$4.3 billion (primarily capital gains), an increase in Proposition 98 obligations of about \$2.4 billion and adverse decisions by the courts that negate about \$1.7 billion in the Governor's previous proposals. The Governor proposes to close this gap with \$8.3 billion in additional cuts inclusive of \$1.5 billion in Proposition 98 savings, \$5.9 billion in increased revenues (primarily from temporary taxes), \$1.77 billion in new borrowing, and \$747.4 million in "other miscellaneous solutions".

The cornerstone of this budget assumes passage of a new tax initiative proposed by the Governor, named the, "Schools and Local Public Safety Protection Act of 2012". According to the Legislative Analyst's Office (LAO), the initiative would generate an additional \$6.8 - \$9 billion in 2013 and \$5.4 - \$7.6 billion for each year thereafter through 2018. This initiative, if passed by the voters in the November 2012 election, would temporarily increase the state sales tax by .25% until the end of 2016 and would increase the income tax rate by up to 3% on the state's wealthiest taxpayers for seven years.

The May Revision increases the K-14 Proposition 98 spending by about \$6.7 billion. Currently the 2011-12 Proposition 98 spending is about \$47 billion, but would increase to \$53.7 billion in 2012-13. The \$1.2 billion increase over the January budget proposal is primarily due to the new higher estimates from the temporary tax initiative. However, the budget proposal will only maintain programmatic funding at current levels. The Proposition 98 increase will be primarily used as follows;

- \$2.229 billion (\$2.1 billion K-12) to fund the new 2011-12 deferral.
- \$2.555 billion (\$2.242 billion K-12) to pay down the cross fiscal year deferral credit card already on the books. K-12 cross fiscal year deferrals would be reduced from \$9.5 billion to \$7.3 billion in 2012-13.
- \$98.6 million increase in Special Education funding for mental health services to disabled students that backfills one-time Proposition 63 funding used in 2011-12.

The proposed budget also incorporates major reforms to K-12 education including increased categorical flexibility and a new weighted student formula. Further details of these proposed reforms are included in the following pages of this message.

### **"TRIGGER LANGUAGE"**

The May Revision provides for 2012-13 "trigger reductions" of \$5.49 billion to K-14 education should the Governor's tax initiative not pass in the November 2012 election.

These reductions would become effective on January 1, 2013. The May Revision states that: "As education spending accounts for 53 percent of General Fund spending and the May Revision substantially increases K-14 spending and protects the University of California and California State University from deeper cuts, schools and universities would be most affected without the additional revenues." Proposition 98 funding would then be projected at approximately \$48.2 billion. Based on Department of Finance (DOF) estimates, the impact on K-12 school districts apportionments (\$2.644 billion) would represent approximately \$441/ADA

reduction to the revenue limit. Additionally, the \$2.555 billion (\$2.242 billion K-12) K-14 cross fiscal year deferral reduction would be reversed.

In an attempt to mitigate the loss of revenue limit funding, the May Revision allows more flexibility for schools districts by authorizing a reduction to the school year by up to 15 more days over 2012-13 and 2013-14 in addition to the 5 days currently in law (175 day year.) This means that any school district would be able to use any combination of days in 2012-13 and 2013-14 but the total of the days in those two years cannot exceed 15 days (ie: 8 days in 2012-2013 and 7 days in 2013-2014 for a total of 15 days over the two year period), in addition to current law which already allows the school year to be reduced by up to 5 days each year. Once the 15 days have been used for the two year period of 2012-13 and 2013-14, this provision is eliminated and the statutes will revert back to current law of 5 days per year (175 day year.) This would have to be negotiated through the collective bargaining process.

### **ECONOMIC FACTORS**

- California has reduced its budget deficit from \$26.6 billion in 2011-12 to \$15.7 billion in 2012-13 per the May Revision.
- The stock market, while showing signs of recovery, is still volatile.
- Corporate profits are growing; however, corporate taxes paid are declining.
- There has been growth in the commercial sector of the construction industry although the housing market has not rebounded, particularly in California.
- The unemployment rate for the US dropped to 8.1% in March 2012. Although the unemployment rate for California has dropped, it still remains higher than the national rate at 11.0%.
- The European debt crisis is slowing economic growth in Europe and will likely impact the US economic growth.

### **OTHER FACTORS**

- 2012 is a “presidential” election year.
- There are many controversial and competing initiatives that could be on the November ballot. The number of ballot initiatives could impact a voter’s support of any tax initiative.
- The California Legislature may not support the proposed expenditure reductions to the health and human services areas as currently proposed by the Governor in his budget.
- There are court challenges that could hinder the full implementation of budget reductions such as the Medi-Cal provider rate reduction which was stayed by the courts.

### **REVENUE LIMIT AND COLAS**

The Governor’s May Revision does not provide a statutory cost of living adjustment (COLA) for any program in 2012-13. The projected statutory COLA of 3.24% is not funded; therefore, the deficit factor will be increased to reflect this loss of funding. The proposed budget provides funding of \$169 million in 2012-13 for enrollment growth.

The 2011-12 Enacted State Budget and the Governor’s May Revision specifies the statutory COLA and deficit factor for the revenue limits for 2011-12 and 2012-13 as defined in the following table:

	2011-12 Enacted State Budget COLA	2012-13 Governor's Proposed Budget Statutory COLA	2012-13 Actual Statutory COLA
Statutory Cost of Living Adjustment (COLA)	2.24%	3.17%	3.24%
K-12 Deficit	19.754% (.80246)	21.666% (.78334)	22.272% (.77728)
County Office Deficit	20.041% (.79959)	22.497% (.77503)	22.549% (.77451)

Although unfunded, the 2.24% statutory COLA for 2011-12 and the 3.24% actual COLA for 2012-13 translate into the following statewide average base revenue limit amount per ADA:

School District Type	2011-12 Actual Statutory COLA 2.24%	2012-13 Estimated Statutory COLA 3.17%	2012-13 Actual Statutory COLA 3.24%
Unified	\$143	\$207	\$212

The following are factors to be considered as a school district calculates its 2012-13 revenue limit;

- The 3.24% statutory COLA is not funded for 2012-13.
- The .848% or average of \$55/ADA revenue limit “trigger reduction” was implemented beginning in February 2012 for fiscal year 2011-12 only.
- As discussed earlier, the May Revision is based on the passage of his tax initiative. If this initiative fails on the November 2012 Election, the proposed budget has an automatic “trigger reduction” of \$2.644 billion for K-12 education. Per the Department of Finance calculations, this would result in a loss of approximately \$441/ADA. As discussed earlier, County Offices of Education must work with the uniqueness of each school district’s financial situation in order to have a plan to prepare for this possibility.

### **SPECIAL EDUCATION**

- The May Revision for special education provides \$12.3 million for ADA growth. No COLA is provided for special education.
- Special Education Local Plan Areas (SELPAs) with growth will receive an estimated \$465.44 per ADA. This is the same as last year.
- Also, a \$17.4 million increase in federal funding will be allocated to SELPAs, estimated at \$2.94 per ADA.
- Under current law, school districts need to meet maintenance of effort (MOE) requirements irrespective of any reduced work or school year.
- Under the Governor’s mandate proposal, he would eliminate the Behavioral Intervention Plan (BIP) and would make its continuation optional for each school district.
- AB 3632 mental health services to students with disabilities continue to be the responsibility of school districts for 2012-13. A total of \$417 million is provided to support mental health services including the \$98.6 million augmentation to backfill the loss of the Mental Health Act funding (Proposition 63).
- The Governor also proposes to eliminate the Early Mental Health Intervention (EMHI) program. Those funds would be redirected for other K-12 purposes and would be available to all school districts.

## **TRANSPORTATION**

### **2012-13 FISCAL YEAR**

SB 81 restored the transportation appropriation. The May Revision now proposes to continue these allocations permanently to the school districts receiving them as revenue limit “add-ons” separate from the Weighted Student Formula (WSF). As a result, school districts currently receiving state funding for transportation would continue to receive allocations of a similar amount each year, but without restrictions on its use or requirements to maintain a minimum level of transportation services.

## **QUALITY EDUCATION INVESTMENT ACT (QEIA)**

The Education Trailer Bill proposes to move the final year of the QEIA program from 2013-14 to 2014-15. This is accomplished by clarifying that the original funding for QEIA was provided by Assembly Bill 3 of the Fourth Extraordinary Session (ABX4 3) (Chapter 3/2009-10) and ABX3 56 (Chapter 31/2009-10).

There are no changes to the current funding rates. For 2012-13 the rates continue to be:

- \$500 per enrolled pupil for kindergarten and grades 1-3
- \$900 per enrolled pupil Grades 4-8
- \$1,000 per enrolled pupil Grades 9-12

QEIA is now funded within Proposition 98.

## **LOTTERY**

Please note that Lottery funding will be calculated in the same manner as prior years, with the exception that through 2014-15, the following programs will be funded based on 2007-08 ADA rather than the prior year ADA:

- Adult Education
- Regional Occupational Center and Programs (ROC/P)

On April 8, 2010, the Legislature passed AB142 (Chapter 13 / 2010) which requires that not less than 37% of the total annual revenues from the sale of lottery tickets to be distributed to education.

The current projection for 2011-12 is \$118.00 per ADA (unrestricted) and \$23.75 per ADA (Prop. 20 restricted). The Lottery Commission will report the projections for 2012-13 in June 2012. Until that time, it is recommended the 2012-13 lottery projection remain the same as 2011-12; \$118.00 per ADA (unrestricted) and \$23.75 per ADA (Prop. 20 restricted).

## **MANDATED COSTS**

The May Revision has substantially changed the original proposals outlined in the January budget.

The January proposal to either eliminate or make permissive all state mandates has been withdrawn.

The May Revision would provide \$166.6 million to create a block grant funding allocation for K-12 schools. Funding would be based on ADA for school districts and would approximate \$28/ADA for 2012-13.

The existing claiming process would be eliminated; thus providing that all school districts are reimbursed at the same rate for providing services for the same mandated requirements.

The six highest cost mandates would be suspended until permanently repealed beginning in 2012-13. These would include: Graduation requirements for second science course; Behavior Intervention Plans; Habitual Truants; Notification of Truancy; Notification of Teachers and Pupil Discipline Records; and Pupil Suspension, Expulsion and Expulsion Appeals. The remaining mandates suggested for repeal in the January Budget will be suspended in 2012-13 until subsequent legislation is introduced to permanently repeal those activities.

### **TRANSITIONAL KINDERGARTEN**

SB 1381, Chapter 705, Statutes of 2010 changed the birth date for enrollment in kindergarten by moving the date for eligible age requirement from December 2nd to September 1st. Under current law these changes are scheduled to be phased in over three years as follows:

- Eligibility by November 1 for 2012-13
- Eligibility by October 1 for 2013-14
- Eligibility by September 1 for 2014-15

This bill mandated a Transitional Kindergarten Program for students displaced as a result of the changes in eligibility birthdates. School districts are currently eligible to collect ADA for these transitional kindergarten students. Under current law, school districts may not receive ADA funding to serve a four year old unless that child has his or her fifth birthday according to the appropriate phase-in period noted above. Children admitted during the school year who do not meet the phase-in period criteria may only be enrolled on a case-by-case basis upon having attained the age of five.

The May Revision continues to propose the elimination of the requirement that school districts provide transitional kindergarten instruction beginning with the 2012-13 school year. Both the Senate and Assembly budget subcommittees rejected the Governor's proposals to eliminate Transitional Kindergarten.

We recommend that school districts who will offer Transitional Kindergarten, only if required to by the state, may want to delay staffing decisions until a State Budget is adopted.

Additionally it is recommended the school districts implement Education Code 48000(b) as it currently reads.

### **Expansion of Categorical Flexibility and New Tier III Public Hearing Requirements**

The Governor is proposing that virtually all categorical programs, including K-3 CSR and Economic Impact Aid (EIA), be moved into "Tier III" categorical flexibility in 2012-13. The exceptions are Special Education, QEIA, Child Nutrition, Proposition 49 After-School, and preschool (Federal Programs are outside the purview of the state legislative action).

Should this flexibility not be enacted, please note that most of the temporary flexibility provisions were extended to June 30, 2015 with the exception of the K-3 Class Size Reduction (CSR) reduced penalty provisions. The flexibility provisions for the CSR reduced penalties expire on June 30, 2014 instead of June 30, 2015. This would impact the school districts MYPs as they prepare their 2012-13 budgets. County Offices of Education will need to provide guidance to their school districts for the potential loss of the CSR penalties after June 30, 2014. Note that at the May 11, 2012 BASC Meeting, the consensus was to allow school districts to consider the extension of Class Size Reduction (CSR) to June 30, 2015. This advice assumes that either the Weighted Student Formula or the extension of Tier III flexibility date for CSR occurs.

Current law (Education Code 42605), states that as a condition of receiving funds for Tier III categorical programs, the governing board of a school district must hold a public hearing to discuss and approve or disapprove the proposed explicit uses of each Tier III Programs' funding. This hearing must take place regardless of whether districts opt to use funds for their original purpose or for another purpose. Previously, the hearing was allowed to take place at any time, and many districts chose to hold this hearing in conjunction with their budget adoption.

Assembly Bill (AB) 189 (Chapter 606/Statutes 2011), became effective January 1, 2012, and changed the public hearing requirement regarding the use of the Tier III funds. Specifically, the change relates to when the board meeting is held and what is to be included in the agenda. The Tier III public hearing must now be held prior to and independent of a meeting at which the budget is adopted. AB 189 also requires a governing board to identify in the notice of the public hearing any Tier III program that is proposed to be closed. Noncompliance puts your entire Tier III entitlement at risk. Given this potentially significant penalty, it is critical to make sure that the public hearings are held and contain the required elements above.

### **WEIGHTED STUDENT FORMULA (WSF)**

The Governor has indicated that California's school finance system has become "too complex, administratively costly and inequitable". The Governor proposes major school finance reform to remedy these issues and to provide greater flexibility in the use of funding. This Weighted Student Formula (WSF) model would reflect the following elements;

- This funding formula would replace revenue limits and most state categorical programs. Attachment A provides a list of those categorical programs that would be included and those that would be excluded per the Department of Finance.
- The model would eliminate most categorical program requirements allowing total flexibility in use of the funds. However accountability requirements would be implemented at a future date.
- The May Revision language indicates that the model would be phased in over a seven year period with a "hold harmless" provision for 2012-13 only.
- The formula would be based on the following three components – a base grant, a supplemental grant and a concentration grant. It will be calculated as follows:
  - The "base grant" for 2012-13 will be \$5,421 per average daily attendance (ADA) adjusted per grade levels as follows:
    - \$5,466/ADA for K-3
    - \$4,934/ADA for 4-6
    - \$5,081/ADA for 7-8
    - \$5,887/ADA for 9-12
  - The "supplemental grant" will be based upon the unduplicated count of English learners and free and reduced-price meal recipients and is 20% of the "base grant". The unduplicated count is converted to a percentage of the total student enrollment.
  - A "concentration grant" will be available for school districts with more than 50% of their unduplicated student population identified as English learners and free and reduced-price meal recipients. The additional grant will be equal to 40% of the base grant, times the percentage of pupils designated as English Learners or free and reduced meals recipients that exceed 50% enrollment threshold

## CASH MANAGEMENT

### INTRA-YEAR PRINCIPAL APPORTIONMENT DEFERRALS

SB 82 was chaptered on March 24, 2011 and allows for intra-year deferrals in the 2011-12 fiscal year. AB 103, signed by the Governor on May 23, 2012, reduced intra-year deferrals for 2012-13 (see table below).

Timeframe	2011-12 Intra-Year Deferrals (SB 82)	2012-13 Intra-Year Deferrals (AB 103)
July to September	\$700 million	\$700 million
July to January	\$700 million (\$541 million was actually deferred)	\$500 million
August to January	\$1.4 billion (\$1.2 billion was actually deferred)	\$600 million
October to January	\$2.4 billion (\$2.2 billion from Principal Apportionment and the difference is a 100% deferral of the October consolidated categoricals payment plus a 7% deferral of the October Instructional Materials Realignment Program (IMFRP) payment)	\$800 million
March to April	\$1.4 billion (\$837 million from Principal Apportionment and the difference will come from a 100% deferral of the March consolidated categoricals payment plus a 100% deferral of the March Economic Impact Aid (EIA) payment)	\$900 million

#### Cross Fiscal Year Principal Apportionment Deferrals

The Governor's 2012-13 January Budget proposed an increase of \$2.1 billion in Proposition 98 funding for the purpose of reducing ongoing K-12 school district revenue limit deferrals. The May Revision proposes to reduce those deferrals by an additional \$140 million for a total of \$2.24 billion. The pay down of 2012-13 deferrals only takes place if the tax initiative is successful. If the tax initiative is unsuccessful, there is no change to the existing cross fiscal year cash deferral schedule. For cash flow projections we recommend that school districts assume that the Governor's tax initiative does not pass until the outcome of the November 2012 election is known. Please refer to the table below for a list of principal apportionment cross fiscal year cash deferrals for 2012-13. See Attachments C-1 and C-2 for a graphic illustration of all intra-year and inter-year principal apportionment deferrals.

2012-13		
Timeframe	If Tax Initiative Fails (status quo)	If Tax Initiative Passes (As of 5/15/2012)
February 2013 to July 2013	\$2.0 billion	\$532 million (\$1.468 billion is restored)
March 2013 to August 2013	\$1.3 billion	\$1.029 billion (\$270.5 million is restored)
April 2013 to August 2013	\$763.8 million	\$763.8 million
April 2013 to July 2013	\$419 million	\$419 million
April 2013 to August 2013	\$678.6 million	\$175.6 million (\$503 million is restored)
May 2013 to July 2013	\$800 million	\$800 million
May 2013 to August 2013	\$1.0 billion	\$1.0 billion
June 2013 to July 2013	100% of the June apportionment, which has been \$2.5 billion in prior years	100% of the June apportionment which has been \$2.5 billion in prior years
Deferred across fiscal years	\$9.46 billion	\$7.22 billion

Also note that the relationship between property taxes and state aid within district revenue limits can significantly affect cash flow. Additionally, the change in status from a Revenue Limit school district to a Basic Aid school district will impact the receipt of cash from monthly to primarily December and April.

#### Other Cross Fiscal Year Payment Deferrals

In addition to the cross fiscal year principal apportionment cash deferrals, there are three cross fiscal year cash deferrals applicable to K-3 Class Size Reduction, School Safety Violence Prevention, and Targeted Instructional Improvement Grant. The deferral amounts are listed below:

- \$570 million for K-3 Class Size Reduction (CSR)
- \$38.7 million for School Safety Violence Prevention
- \$100.1 million for the Targeted Instructional Improvement Block Grant

#### Potential Impact of Weighted Student Formula (WSF) on Cash

Currently, a majority of other state categoricals are apportioned based on the 5-5-9 schedule. If the WSF is adopted, payments for all of the categorical programs that are part of the WSF will be gradually phased over to principal apportionment payment schedule. The proportion of funds being phased into the principal apportionment payment schedule will be subject to both intra-year and inter-year deferrals. This essentially will increase the amount of funds deferred within the year and across fiscal years.

#### Potential Impact of the Governor's Initiative with the Education Protection Account

If approved, the Governor's tax initiative establishes an Education Protection Account (EPA). The EPA will offset State Aid in the same manner that local property taxes offset State Aid and will be paid on a quarterly basis to LEAs. However, in 2012-13, funds will accumulate in EPA and the first payment will not be made until June 2013. Based on the proposed implementation of EPA, there could be significant cash flow challenges for LEAs.



## **IMPACT OF REDEVELOPMENT AGENCY DISSOLUTION**

For 2011-12, the State assumed \$1.7 billion in savings due to the implementation of ABX1 26 and ABX1 27. As a result, principal apportionments were reduced by \$1.7 billion in the Advance and by \$890 million in the P-1 Principal Apportionment. The May Revision estimates that residual property taxes from Redevelopment Property Tax Trust Funds (RPTTF) will be \$818 million for 2011-12 and \$991 million for 2012-13. The State's actual savings has yet to be determined for 2011-12; however, it is unclear if the \$818 million estimate for 2011-12 will materialize. DOF and CDE officials have told us that they will honor the county auditor P-2 estimates for local property taxes reported through the CDE Revenue Software.

## **APPORTIONMENT SCHEDULES**

In addition to apportionment cash deferrals, the State of California modified the principal apportionment payment schedules in 2009-10 to enhance the State's cash position in future years. In light of the reduced and deferred apportionments and change in timing of distribution of funds from the State, a great deal of emphasis must be placed on cash flow analysis and monitoring. County Offices should be prepared to work with their school districts on cash borrowing options and meet with their County Treasurer regarding assistance that can be provided by the Treasurer's Office.

Please note that the principal apportionment deferrals will impact each school district differently depending upon: (1) the amount of State Aid revenue limit funding that each district receives and (2) the principal apportionment schedule that is dictated by Education Code Section 14041. There are three separate principal apportionment schedules outlined in Education Code Section 14041(a). Most LEAs in California receive apportionments that are in accordance with Education Code Section 14041(a)(1)(2)(3)(4). However, there are a small number of districts in California that receive apportionments in accordance with Education Code Section 14041(a)(7) or Education Code Section 14041(a)(8).

## **CASH MANAGEMENT PLANNING**

As a result of all the deferrals, policy changes, and uncertainty with respect to school district apportionments, it is important to plan ahead and establish a cash management plan that maximizes flexibility. Districts that have never issued tax revenue anticipation notes (TRANs) may have to consider doing so if they don't have sufficient cash resources or the ability to utilize temporary interfund borrowing. Some districts may need to consider a two-step cash management plan utilizing two separate TRANs issuances to meet cash flow needs.

These cash management challenges make it even more imperative that we consider reserve levels greater than the minimums required within the State's Criteria and Standards. Reserves are especially critical in order to have sufficient cash to meet payroll and other obligations.

- Phase in of the new funding formula will be as follows:
  - 2012-13 ---5% (also contains "hold harmless")
  - 2013-14---10%
  - 2014-15---20%
  - 2015-16---40%
  - 2016-17---60%
  - 2017-18---80%
  - 2018-19---100%
- The difference between the percents listed for the phase in for each year 2012-13 through 2018-19 and 100% shall be allocated to each school district in proportion to the amounts it received per ADA in the 2011-12 fiscal year

- The current Home-to-School Transportation and Targeted Instructional Improvement (TIIG) Grant program funding formula allocations are continued as weighted student formula “add-ons” and are not being added into the categorical program block that will make up the weights. For 2012-13 funding is provided for “any educational purpose”.
- Beginning in 2013-14, school districts meeting accountability criteria to be adopted by the State Board of Education will be eligible for “incentive funding” equal to 2.5% of the base grant funding for that year
- It currently appears that there is no separate funding for Adult Education and ROC/P.
- If the November 2012 tax initiative does not win voter approval, the WSF proposal is withdrawn.

## FISCAL YEAR 2012-13

### REVENUES

- Based upon the State 2011-12 Adopted Budget, a 3.24% COLA has been added to the Revenue Limit.
- Along with a higher COLA, the Governor has imposed a deficit factor of 22.272%.
- The California Lottery revenue is \$141.75 per student.
- The enrollment for purposes of calculating revenues for 2011-12 is based upon P-2 ADA reports for 2011-12.
- Enrollment has increased to 10,387 with an ADA of 9,868 (95%).
- Enrollment is projected to be flat.
- The Indirect cost rate of 4.20% has been applied to all programs.
- No new Mandated Cost Revenue is budgeted.
- Class size reduction funds are cap at 2008-09 levels for K-3 grades. Any additional classes in K-3 grades above the 2008-09 levels are not eligible for CSR funds.
- All categorical programs are expected to operate within their revenues. No encroachment is permitted.
- The Board authorized a designated fund balance of \$1,414,300 to cover Mental Health Services under AB3632.
- The Board authorized a designated fund balance of \$1,000,000 to cover litigation costs.
- The Board authorized \$4,335,471 set aside to cover a potential budget trigger cut of \$441 per ADA in the event the Governor's initiatives don't pass.
- The Board accepted a decrease of \$1,739,746 in revenue enhancements for Fiscal Year 2012-13 as part of the Multi Year Plan:

#### REVENUE ENHANCEMENTS

Increase Medi Cal Reimbursement	\$200,000.00
Provide Virtual classes to increase ADA by 50 and 75	\$264,050.00
Parcel Tax	\$100,000.00
Net additional revenue due to enrollment increase	\$1,406,900.00
Charge backs to Categorical Funds	\$148,000.00
Budget Trigger	(\$4,335,471.00)
Special Education adjustments	\$450,000.00
Phone Line Audit	\$154,000.00
Synergy Charter impact on enrollment	(\$127,225.00)
<b>TOTAL REVENUE ENHANCEMENTS</b>	<b>(\$1,739,746.00)</b>

### EXPENSES

- All employee groups have a contract expiring June 30, 2014.
- Step and Column is built into the salaries for 2011-12 and is not a separate line item.
- The Board did not increase furlough days for any employees.
- The Board did not reduce salaries or wages of any employee.
- The Board did not increase class size in any grade.
- The Board did not reduce the school year.
- Black Diamond High Schools is scheduled to open in August 2012.
- Martin Luther King Jr. Junior High School is scheduled to open in August 2012.
- Staffing for both schools are reflected in the budget.

- Enrollment at Hillview and Rancho Medanos JrHS is reduced to approximately 800 students.
- Special Education Department is scheduled to open new services at Black Diamond HS and MLK Jr. JrHS.
- The Board accepted \$4,864,545 in expenditure reductions as part of the Multi Year plan:

**EXPENDITURE ADJUSTMENTS**

Solar energy savings	\$	1,092,000
Solar energy rebates	\$	950,000
Energy Education	\$	483,914
Decrease Overtime, comp time, and extra duty time.	\$	250,000
Reduce school allocation from \$100 to \$75 per student	\$	238,250
Modification general education transportation	\$	200,000
Special Ed transportation modifications	\$	175,000
Review cost effectiveness of outsourcing	\$	150,000
Reduce of waste through recycling	\$	50,000
Eliminate incidental cost of meetings, food, and bottle water	\$	50,000
Reduce Maintenance fee for financial system	\$	37,000
Early Retirement FY 2009-10	\$	328,381
Early Retirement FY 2010-11	\$	560,000
Abeyance of GASB 45 contribution	\$	300,000
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>	<b>\$</b>	<b>4,864,545</b>

**MULTI-YEAR PROJECTIONS  
FOR  
2013-14 & 2014-15**

**2013-14  
REVENUES**

- The projected enrollment is 10,362 with an ADA of 9,807.
- Based upon recommendations from the Contra Costa County Office of Education and School Services of California, a 2.50% COLA has not been added to the Revenue Limit.
- The Governor has imposed a deficit factor of 22.272%.
- The California Lottery revenue remains flat at \$141.75 per student.
- The enrollment for purposes of calculating revenues for 2012-13 is based upon P-2 ADA reports for 2012-13.
- Enrollment is overall flat with a slight decrease of 25 students due the opening of Synergy Charter.
- The Indirect cost rate of 4.20% has been applied to all programs.
- No new Mandated Cost Revenue is budgeted.
- Class size reduction funds are cap at 2008-09 levels fort K-3 grades. Any additional classes in K-3 grades above the 2008-09 levels are not eligible for CSR funds.
- All categorical programs are expected to operate within their revenues. No encroachment is permitted. If a program does not receive COLA, it will need to either create additional revenues or reduce programs to support expenditures.
- State funding for Home-to-School and Special Education transportation is scheduled to end.
- The Board has authorized \$4,433,009 set aside to cover a potential budget trigger of \$452 per ADA in the event the Governor’s initiative fail in November 2012.
- The Board accepted a reduction of \$8,348,220 in revenue enhancements for Fiscal Year 2011-12 as part of the Multi Year Plan.

**REVENUE ENHANCEMENTS**

Increase Medi Cal Reimbursement	\$200,000.00
Provide Virtual classes to increase ADA by 50 and 75	\$405,525.00
Parcel Tax	\$50,000.00
Net additional revenue due to enrollment increase	\$1,406,900.00
Charge backs to Categorical Funds	\$148,000.00
Budget Trigger	(\$4,433,009.18)
Special Education adjustments	\$450,000.00
Phone Line Audit	\$154,000.00
Elimination of State funds for transportation	(\$523,374.00)
Synergy Charter impact on enrollment	(\$260,550.00)
<b>TOTAL REVENUE ENHANCEMENTS</b>	<b>(\$2,402,508.18)</b>

## EXPENSES

- The District is entering Fiscal Year 2013-14 with contracts with all employee groups scheduled to expire on June 30, 2014. The District has no additional financial obligations for salaries and benefits.
- Step and Column is built into the salaries for 2013-14 and is not a separate line item.
- The Board did not reduce salaries or wages of any employee.
- The Board did not increase class size in any grade.
- The Board did not reduce the school year.
- The Board did not increase any furlough days for any employees
- All additional revenues and increases to the fund balance have been budgeted in a designated reserve for account for changes in the Governor's Adopted budget.
- The Board accepted \$5,965,416 in expenditure reductions as part of the Multi Year plan.

### EXPENDITURE ADJUSTMENTS

Solar energy savings	\$ 1,135,680
Solar energy rebates	\$ 950,000
Energy Education	\$ 725,871
Decrease Overtime, comp time, and extra duty time.	\$ 250,000
Reduce school allocation from \$100 to \$75 per student	\$ 238,250
Modification general education transportation	\$ 523,374
Special Ed transportation modifications	\$ 175,000
Review cost effectiveness of outsourcing	\$ 150,000
Reduce of waste through recycling	\$ 50,000
Eliminate incidental cost of meetings, food, and bottle water	\$ 50,000
Reduce Maintenance fee for financial system	\$ 37,000
Early Retirement FY 2009-10	\$ 296,867
Early Retirement FY 2010-11	\$ 560,000
Reduction of transportation services	\$ 523,374
Abeyance of GASB 45 contribution	\$ 300,000
	<hr/>
	\$ 5,965,416

**2014-15  
REVENUES**

- The projected enrollment is 10,335 with an ADA of 9,783.
- Based upon recommendations from the Contra Costa County Office of Education and School Services of California, a 2.70% COLA has been added to the Revenue Limit.
- State Categorical programs for 2014-15 has a 0.00% COLA.
- The Governor has imposed a deficit factor of 22.272%.
- The California Lottery revenue remains flat at \$1141.75 per student.
- The enrollment for purposes of calculating revenues for 2014-15 is based upon P-2 ADA reports for 2013-14. Our enrollment is overall flat with a slight decrease due to program changes.
- The Indirect cost rate of 4.20% has been applied to all programs.
- No new Mandated Cost Revenue is budgeted.
- Class size reduction funds are cap at 2008-09 levels for K-3 grades. Any additional classes in K-3 grades above the 2008-09 levels are not eligible for CSR funds.
- All categorical programs are expected to operate within their revenues. No encroachment is permitted. If a program does not receive COLA, it will need to either create additional revenues or reduce programs to support expenditures.
- The Board accepted a reduction of \$2,691,332 in revenue enhancements for Fiscal Year 2013-14 as part of the Multi Year Plan:

**REVENUE ENHANCEMENTS**

Increase Medi Cal Reimbursement	\$200,000.00
Provide Virtual classes to increase ADA by 50 and 75	\$405,525.00
Net additional revenue due to enrollment increase	\$1,406,900.00
Charge backs to Categorical Funds	\$148,000.00
Budget Trigger	(\$4,541,558.91)
Special Education adjustments	\$450,000.00
Phone Line Audit	\$154,000.00
Elimination of State funds for transportation	(\$523,374.00)
Synergy Charter impact on enrollment	(\$390,825.00)
<b>TOTAL REVENUE ENHANCEMENTS</b>	<b>(\$2,691,332.91)</b>

**EXPENSES**

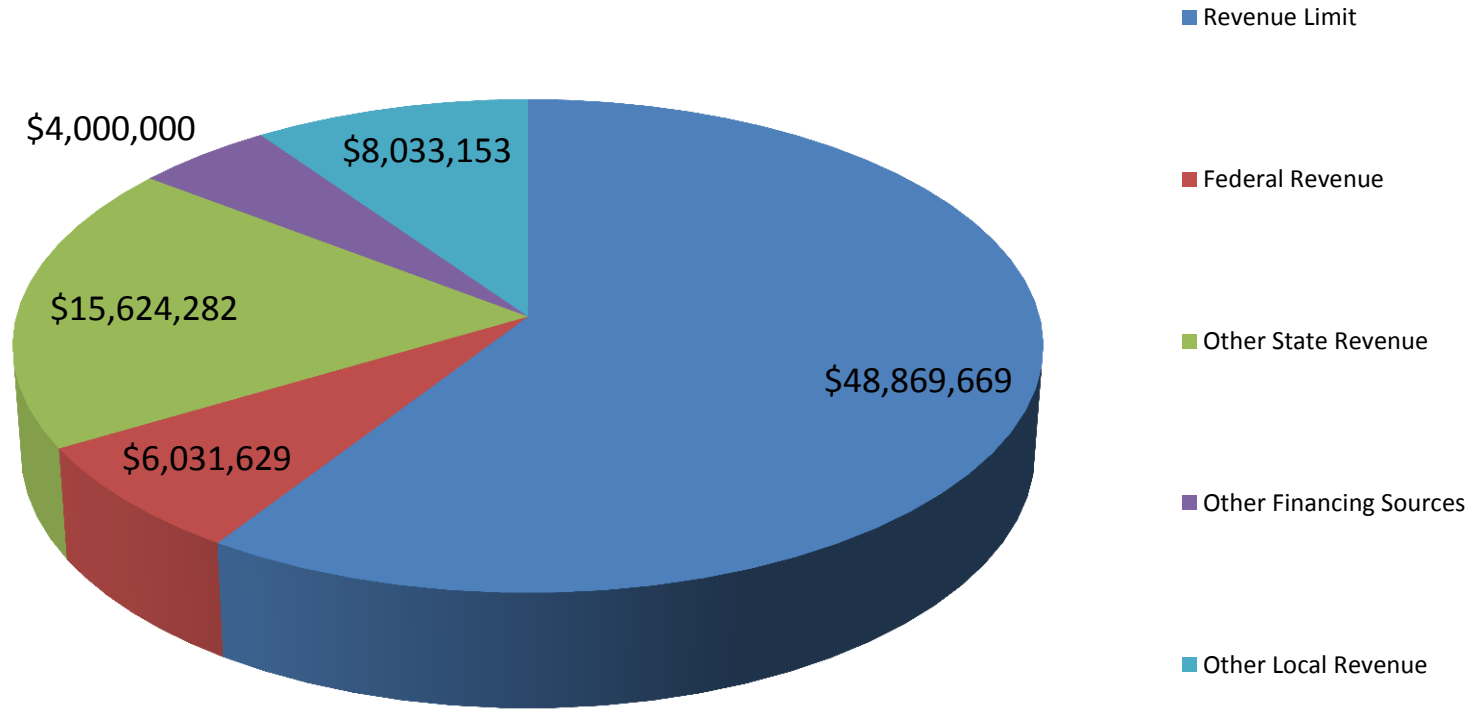
- The District is entering Fiscal Year 2014-15 with expired contracts with all employee groups. The District has no additional financial obligations for salaries and benefits.
- Step and Column is built into the salaries for 2014-15 and is not a separate line item.
- The Board did not increase furlough days for any employees.
- The Board did not reduce salaries or wages of any employee.
- The Board did not increase class size in any grade.
- The Board did not reduce the school year.
- All additional revenues and increases to the fund balance have been budgeted in a designated reserve for account for changes in the Governor’s Adopted budget.
- An expenditure adjustment is made to account for a potential decrease in revenue by \$464 per ADA in the event that the Governor’s initiatives don’t pass.
- The Board accepted \$ 1,325,538 in expenditure reductions as part of the Multi Year plan:

**EXPENDITURE ADJUSTMENTS**

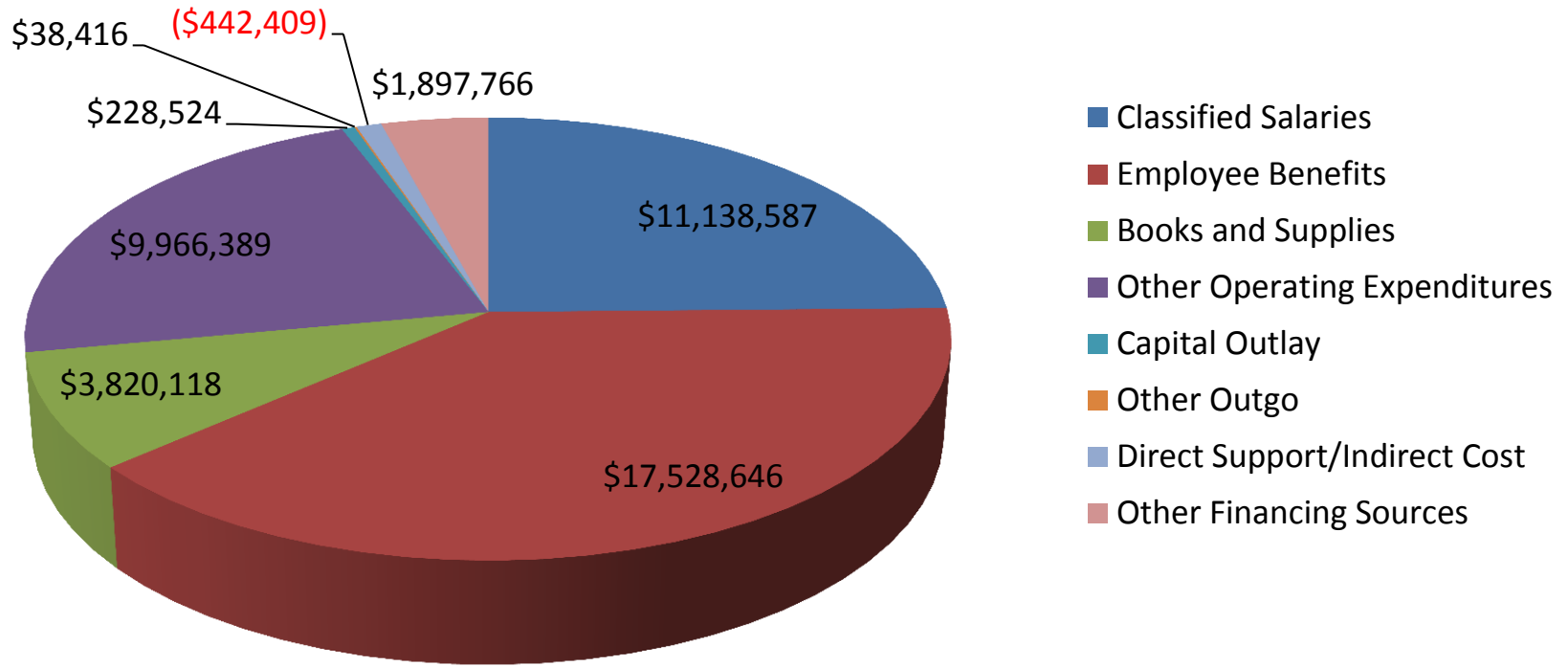
Solar energy savings	\$ 1,135,680
Solar energy rebates	\$ 950,000
Energy Education	\$ 1,088,807
Decrease Overtime, comp time, and extra duty time.	\$ 250,000
Reduce school allocation from \$100 to \$75 per student	\$ 238,250
Modification general education transportation	\$ 523,374
Special Ed transportation modifications	\$ 175,000
Review cost effectiveness of outsourcing	\$ 150,000
Reduce of waste through recycling	\$ 50,000
Eliminate incidental cost of meetings, food, and bottle water	\$ 50,000
Reduce Maintenance fee for financial system	\$ 37,000
Early Retirement FY 2009-10	\$ 296,867
Early Retirement FY 2010-11	\$ 560,000
Reduction of transportation services	\$ 523,374
Abeyance of GASB 45 contribution	\$ 300,000
	<hr/>
	\$ 6,328,351



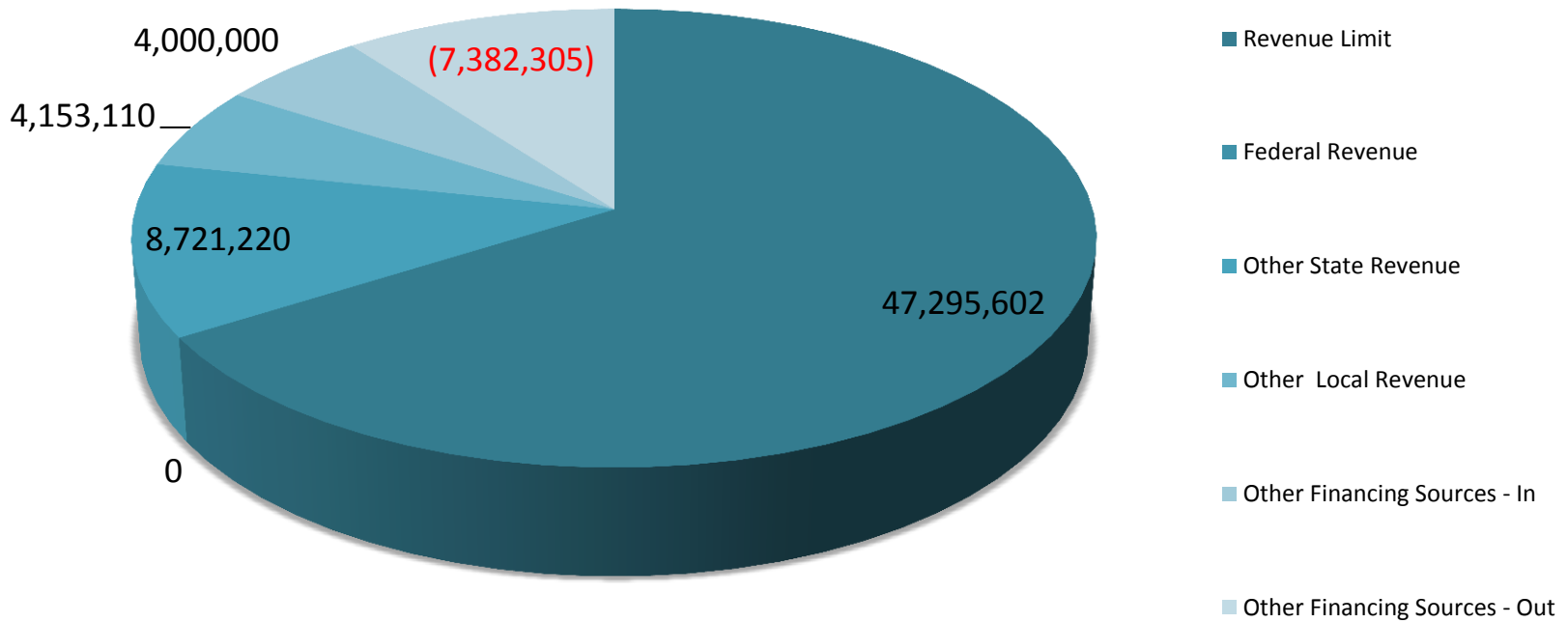
### FY 2012-13 COMBINED GENERAL FUND REVENUES



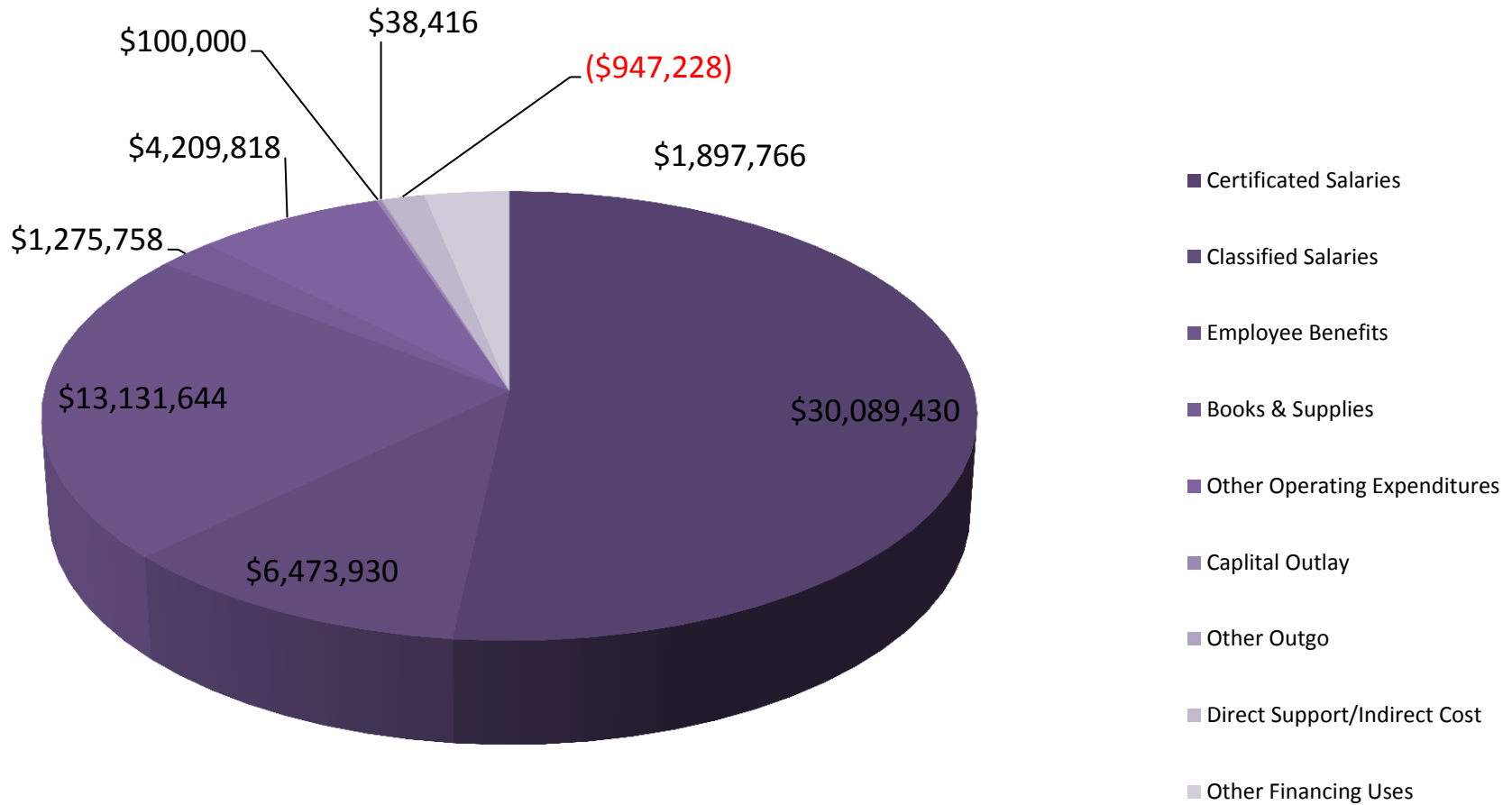
**FY 2012-13 COMBINED GENERAL FUND EXPENDITURES**



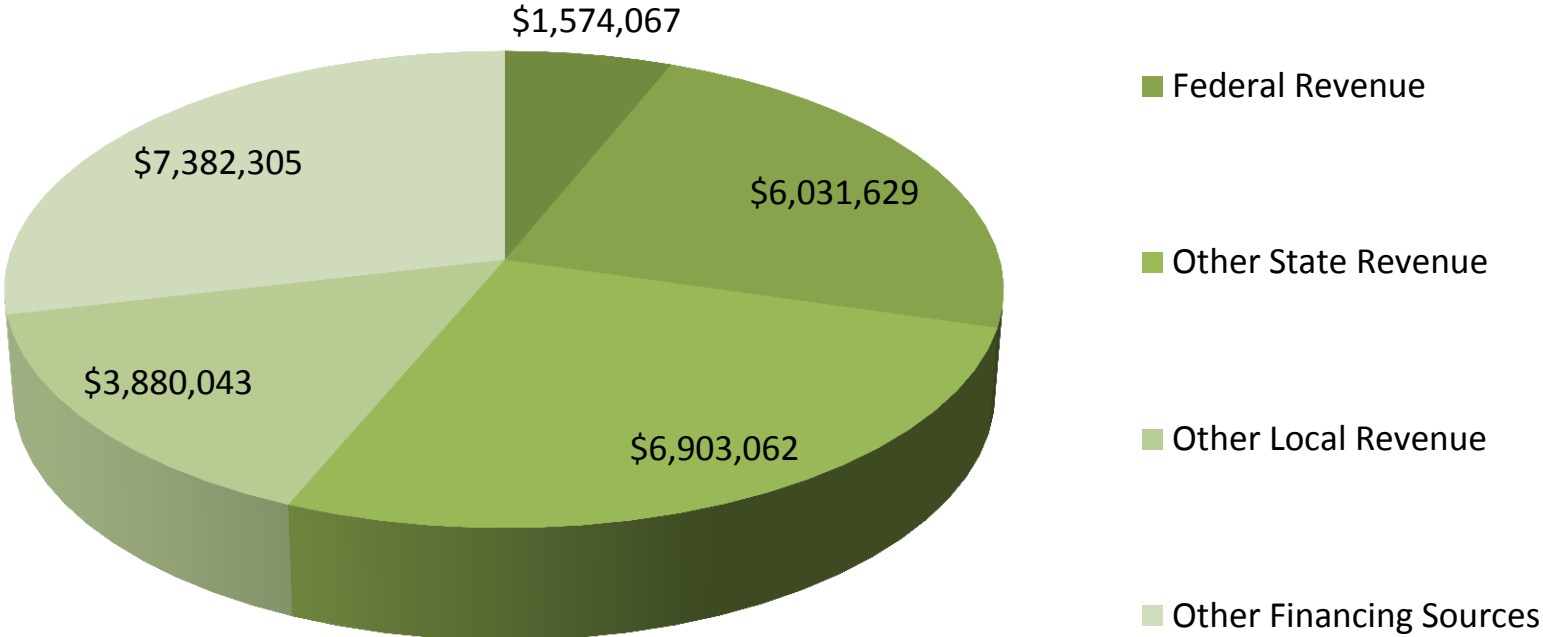
### FY 2012-13 UNRESTRICTED GENERAL FUND REVENUES



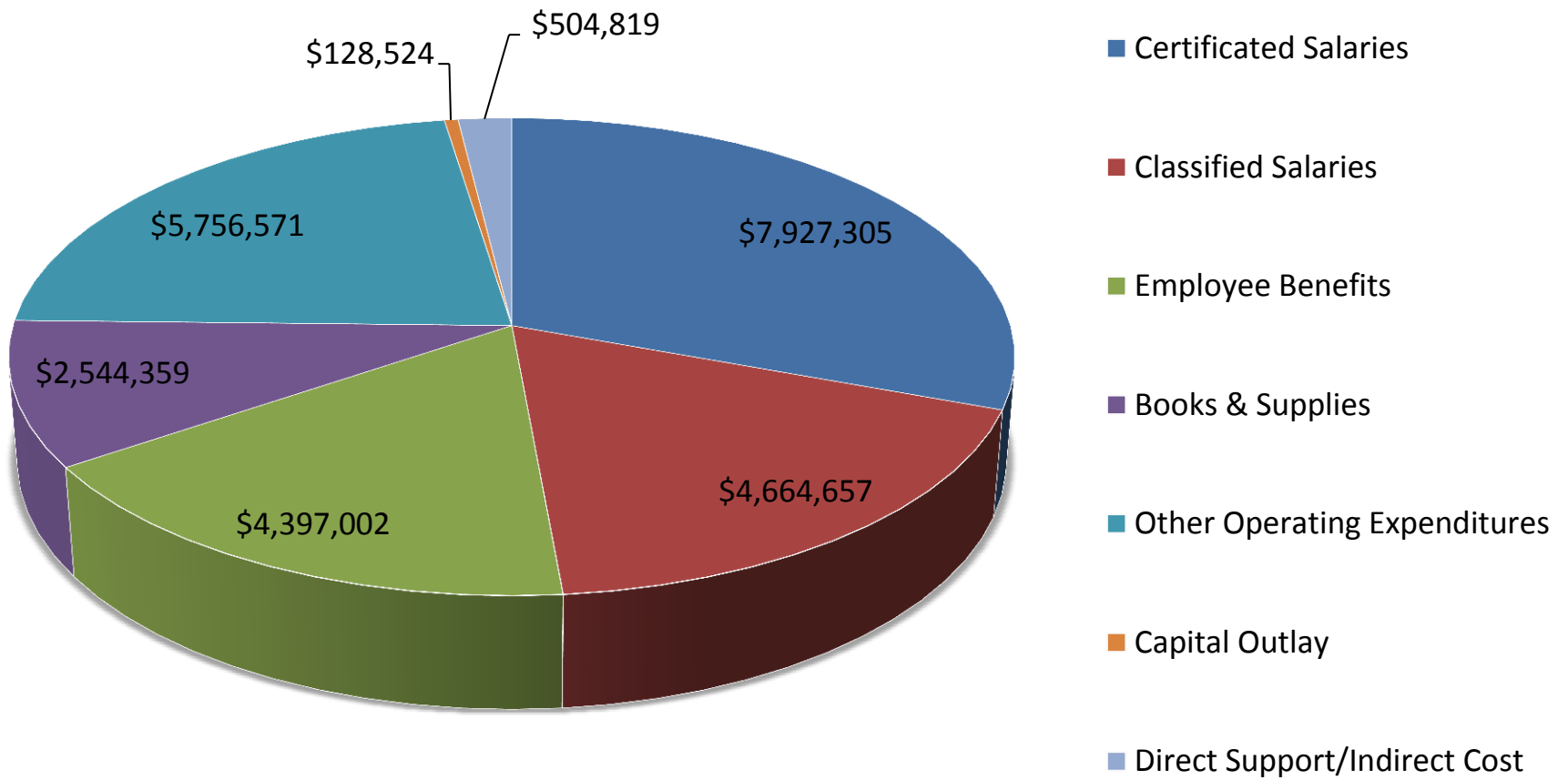
### FY 2012-13 UNRESTRICTED GENERAL FUND EXPENDITURES



**FY 2012-13 RESTRICTED GENERAL FUND REVENUES**



**FY 2012-13 RESTRICTED GENERAL FUND EXPENDITURES**



Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	47,295,601.88				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,710.00	2.50%	6,877.75	2.70%	7,063.45
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		170.82	0.00%	170.82	0.00%	170.82
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		9,895.19	-0.25%	9,870.19	-0.25%	9,845.19
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		68,087,021.26	2.18%	69,570,725.13	2.37%	71,222,762.66
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		68,087,021.26	2.18%	69,570,725.13	2.37%	71,222,762.66
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		52,922,679.88	2.18%	54,075,933.23	2.37%	55,360,028.96
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)		(1,574,067.00)	0.00%	(1,574,067.00)	0.00%	(1,574,067.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(4,053,011.00)	0.00%	(4,053,011.00)	0.00%	(4,053,011.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		47,295,601.88	2.44%	48,448,855.23	2.65%	49,732,950.96
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	8,721,220.00	0.00%	8,721,220.00	0.00%	8,721,220.00
4. Other Local Revenues	8600-8799	4,153,109.97	0.96%	4,193,109.00	0.00%	4,193,109.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,000,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,382,305.00)	-6.77%	(6,882,305.00)	0.00%	(6,882,305.00)
6. Total (Sum lines A1l thru A5)		56,787,626.85	-4.06%	54,480,879.23	2.36%	55,764,974.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				30,089,430.00		30,540,771.00
b. Step & Column Adjustment				451,341.00		458,112.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,089,430.00	1.50%	30,540,771.00	1.50%	30,998,883.00
2. Classified Salaries						
a. Base Salaries				6,473,930.00		6,577,513.00
b. Step & Column Adjustment				103,583.00		98,663.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,473,930.00	1.60%	6,577,513.00	1.50%	6,676,176.00
3. Employee Benefits	3000-3999	13,131,644.00	1.60%	13,341,750.00	1.50%	13,541,876.00
4. Books and Supplies	4000-4999	1,275,758.27	-7.84%	1,175,758.00	-8.51%	1,075,758.00
5. Services and Other Operating Expenditures	5000-5999	4,209,817.64	-5.20%	3,990,817.00	-1.38%	3,935,809.43
6. Capital Outlay	6000-6999	100,000.00	0.00%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,416.00	0.00%	38,416.00	0.00%	38,416.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(947,228.00)	5.28%	(997,228.00)	0.00%	(997,228.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,897,766.00	0.00%	1,897,766.00	0.00%	1,897,766.00
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)		56,269,533.91	0.70%	56,665,563.00	1.06%	57,267,456.43
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		518,092.94		(2,184,683.77)		(1,502,481.47)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,974,489.44		7,492,582.38		5,307,898.61
2. Ending Fund Balance (Sum lines C and D1)		7,492,582.38		5,307,898.61		3,805,417.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,465,783.19		2,467,821.03		2,487,789.51
2. Unassigned/Unappropriated	9790	4,026,799.19		1,840,077.58		317,627.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,492,582.38		5,307,898.61		3,805,417.14

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,465,783.19		2,467,821.03		2,487,789.51
c. Unassigned/Unappropriated	9790	4,026,799.19		1,840,077.58		317,627.63
(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	2,152,900.00		2,152,900.00		2,152,900.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,645,482.38		6,460,798.61		4,958,317.14
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	1,574,067.00	0.00%	1,574,067.00	0.00%	1,574,067.00
2. Federal Revenues	8100-8299	6,031,629.36	0.00%	6,031,629.00	0.00%	6,031,629.00
3. Other State Revenues	8300-8599	6,903,062.18	0.00%	6,903,062.00	0.00%	6,903,062.00
4. Other Local Revenues	8600-8799	3,880,043.00	0.00%	3,880,043.00	0.00%	3,880,043.00
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	7,382,305.00	-6.77%	6,882,305.00	0.00%	6,882,305.00
6. Total (Sum lines A1 thru A5)		25,771,106.54	-1.94%	25,271,106.00	0.00%	25,271,106.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,927,305.84		8,046,139.84
b. Step & Column Adjustment				118,834.00		120,616.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,927,305.84	1.50%	8,046,139.84	1.50%	8,166,755.84
2. Classified Salaries						
a. Base Salaries				4,664,657.00		4,739,292.00
b. Step & Column Adjustment				74,635.00		71,089.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,664,657.00	1.60%	4,739,292.00	1.50%	4,810,381.00
3. Employee Benefits	3000-3999	4,397,002.16	1.60%	4,467,354.00	1.50%	4,534,364.00
4. Books and Supplies	4000-4999	2,544,359.81	-6.57%	2,377,167.00	0.00%	2,377,167.00
5. Services and Other Operating Expenditures	5000-5999	5,756,571.18	-4.34%	5,506,571.00	-6.36%	5,156,571.00
6. Capital Outlay	6000-6999	128,524.00	0.00%	128,524.00	0.00%	128,524.00
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	504,819.00	0.00%	504,819.00	0.00%	504,819.00
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)		25,923,238.99	-0.59%	25,769,866.84	-0.35%	25,678,581.84
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(152,132.45)		(498,760.84)		(407,475.84)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,797,233.45		3,645,101.00		3,146,340.16
2. Ending Fund Balance (Sum lines C and D1)		3,645,101.00		3,146,340.16		2,738,864.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,645,101.07		3,903,998.52		4,001,561.68
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	(0.07)		(757,658.36)		(1,262,697.36)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,645,101.00		3,146,340.16		2,738,864.32

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

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	48,869,668.88	2.36%	50,022,922.23	2.57%	51,307,017.96
2. Federal Revenues	8100-8299	6,031,629.36	0.00%	6,031,629.00	0.00%	6,031,629.00
3. Other State Revenues	8300-8599	15,624,282.18	0.00%	15,624,282.00	0.00%	15,624,282.00
4. Other Local Revenues	8600-8799	8,033,152.97	0.50%	8,073,152.00	0.00%	8,073,152.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,000,000.00	-100.00%	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)		82,558,733.39	-3.40%	79,751,985.23	1.61%	81,036,080.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,016,735.84		38,586,910.84
b. Step & Column Adjustment				570,175.00		578,728.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,016,735.84	1.50%	38,586,910.84	1.50%	39,165,638.84
2. Classified Salaries						
a. Base Salaries				11,138,587.00		11,316,805.00
b. Step & Column Adjustment				178,218.00		169,752.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,138,587.00	1.60%	11,316,805.00	1.50%	11,486,557.00
3. Employee Benefits	3000-3999	17,528,646.16	1.60%	17,809,104.00	1.50%	18,076,240.00
4. Books and Supplies	4000-4999	3,820,118.08	-6.99%	3,552,925.00	-2.81%	3,452,925.00
5. Services and Other Operating Expenditures	5000-5999	9,966,388.82	-4.71%	9,497,388.00	-4.26%	9,092,380.43
6. Capital Outlay	6000-6999	228,524.00	0.00%	228,524.00	0.00%	228,524.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,416.00	0.00%	38,416.00	0.00%	38,416.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(442,409.00)	11.30%	(492,409.00)	0.00%	(492,409.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,897,766.00	0.00%	1,897,766.00	0.00%	1,897,766.00
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)		82,192,772.90	0.30%	82,435,429.84	0.62%	82,946,038.27
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		365,960.49		(2,683,444.61)		(1,909,957.31)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,771,722.89		11,137,683.38		8,454,238.77
2. Ending Fund Balance (Sum lines C and D1)		11,137,683.38		8,454,238.77		6,544,281.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,645,101.07		3,903,998.52		4,001,561.68
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,465,783.19		2,467,821.03		2,487,789.51
2. Unassigned/Unappropriated	9790	4,026,799.12		1,082,419.22		(945,069.73)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,137,683.38		8,454,238.77		6,544,281.46

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. B-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,465,783.19		2,467,821.03		2,487,789.51
c. Unassigned/Unappropriated	9790	4,026,799.19		1,840,077.58		317,627.63
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.07)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,152,900.00		2,152,900.00		2,152,900.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)</b>		<b>8,645,482.31</b>		<b>6,460,798.61</b>		<b>4,958,317.14</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>10.52%</b>		<b>7.84%</b>		<b>5.98%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b> (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. District ADA</b> 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)						
		9,840.96		9,840.96		9,840.96
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		82,192,772.90		82,435,429.84		82,946,038.27
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)		82,192,772.90		82,435,429.84		82,946,038.27
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)		2,465,783.19		2,473,062.90		2,488,381.15
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)		2,465,783.19		2,473,062.90		2,488,381.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# PARCEL TAX MEASURE C

## PARCEL TAX MEASURE C-2008

	2009-10	2010-11	2011-12	2012-13	TOTAL
REVENUES COLLECTED	\$ 914,915	\$ 998,696	\$ 1,087,192	\$ 1,087,192	\$ 4,087,994
CARRY OVER		\$ 259,958	\$ 741,344	\$ 1,032,213	
BEGINNING BALANCE	\$ 914,915	\$ 1,258,654	\$ 1,828,536	\$ 2,119,405	
EXPENDITURES					
TEACHER SALARY & BENEFITS ELEMENTARY SCHOOLS	\$ 433,211	\$ 397,095	\$ 409,008	\$ 413,098	\$ 1,652,412
TEACHER SALARY & BENEFITS HS AP	\$ 79,357	\$ 70,558	\$ 145,349	\$ 146,803	\$ 442,067
TEACHER SALARY & BENEFITS MENTOR TEACHER LITERACY COACHES	\$ 128,881	\$ 42,581	\$ -	\$ -	\$ 171,462
JUNIOR HS COUNSELORS				\$ 117,000	\$ 117,000
IT TECHNICIAM			\$ 41,300	\$ 41,713	\$ 83,013
TEXTBOOKS			\$ 86,908	\$ -	\$ 86,908
TECHNOLOGY EQUIPMENT			\$ 9,760	\$ 50,000	\$ 59,760
PROFESSIONAL SERVICES	\$ 13,508	\$ 7,076	\$ 3,304	\$ 80,000	\$ 103,888
TOTAL EXPENDITURES	\$ 654,957	\$ 517,310	\$ 830,330	\$ 984,661	\$ 2,987,259
BALANCE	\$ 259,958	\$ 741,344	\$ 998,206	\$ 102,531	\$ -



**PITTSBURG UNIFIED SCHOOL DISTRICT**

**2012-13**

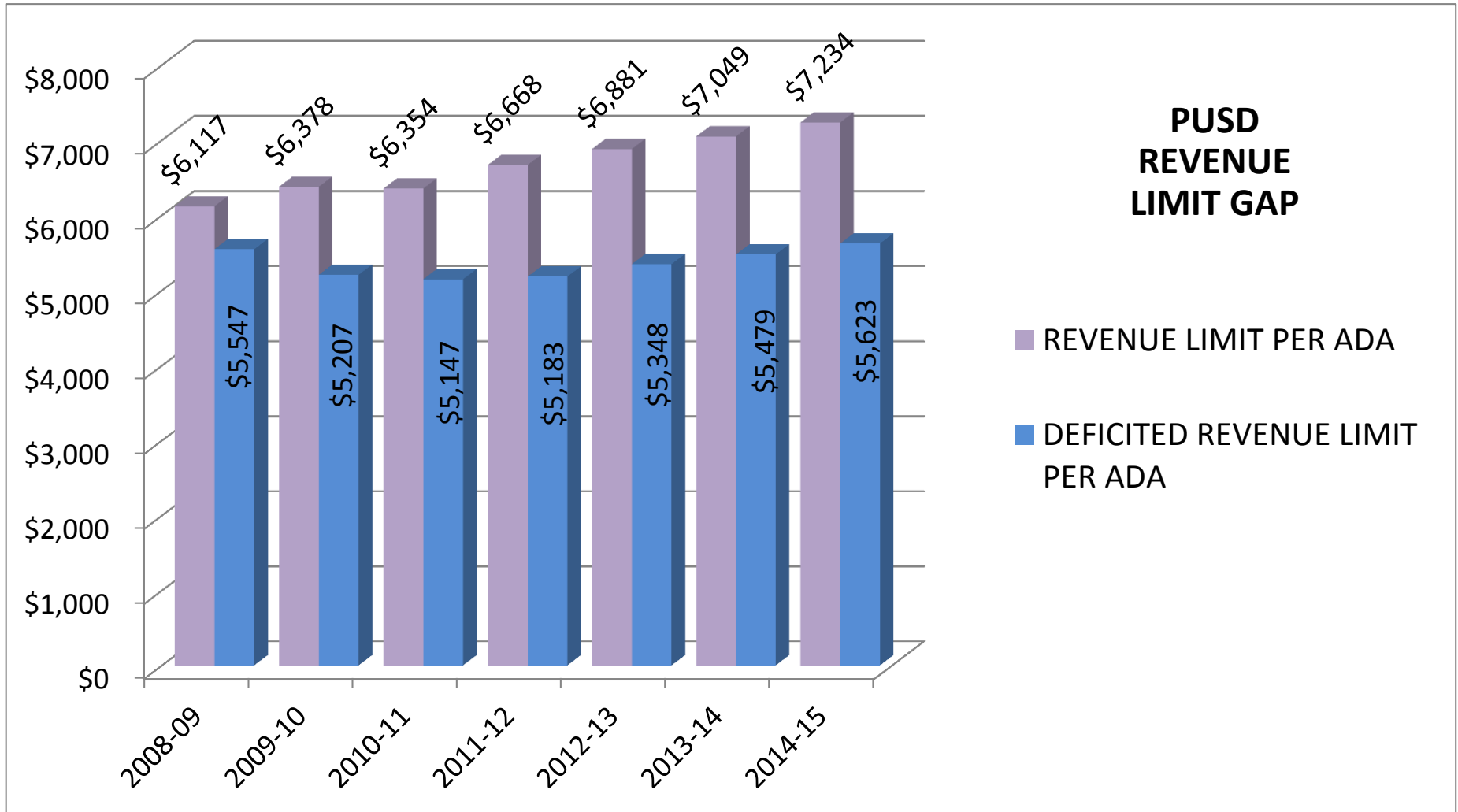
**PARCEL TAX FUNDED**

**POSITIONS AND PROGRAMS**

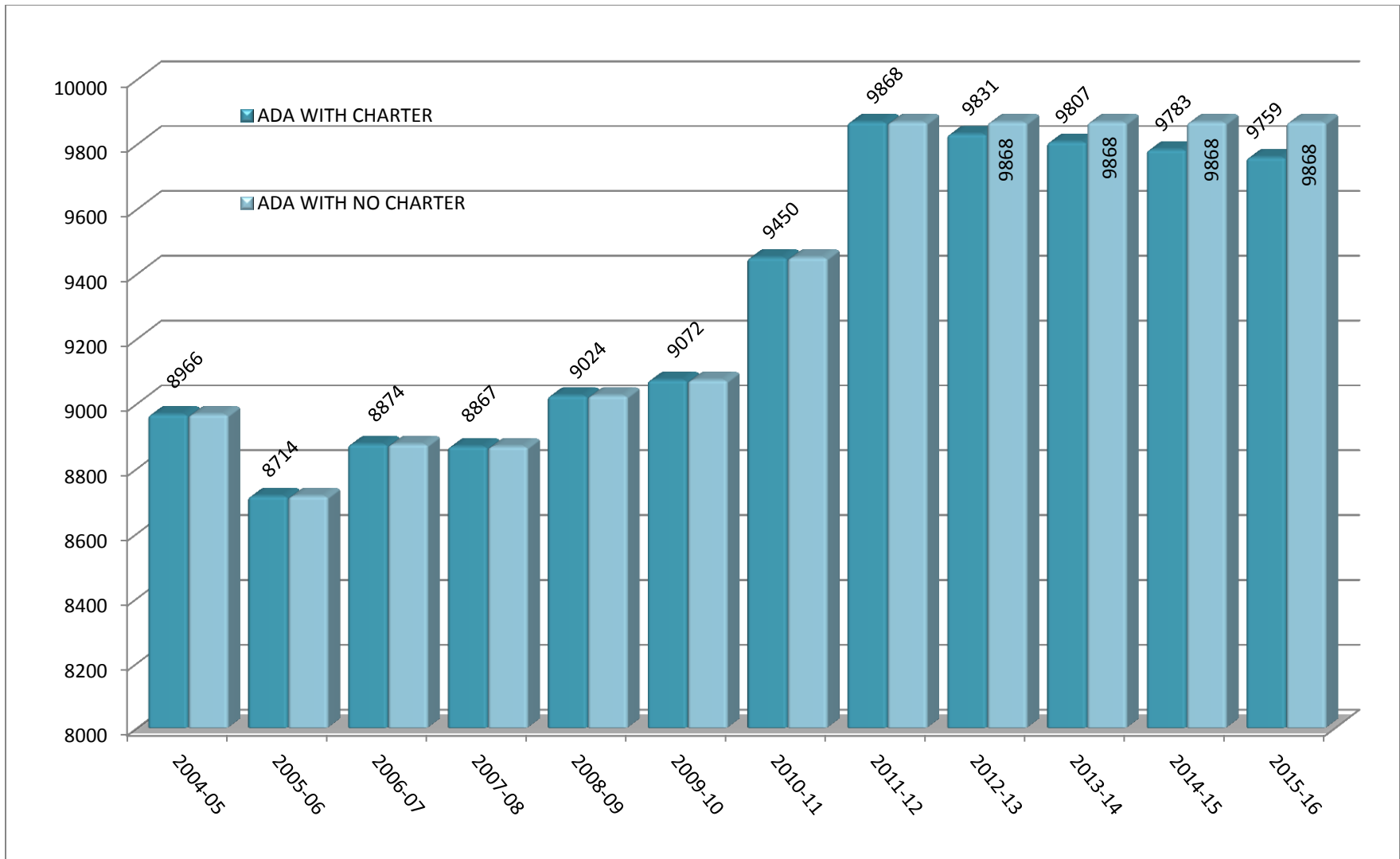
- 5 ELEMENTARY TEACHERS
- 1.5 JUNIOR HS COUNSELORS
- 2 HIGH SCHOOL AP TEACHERS
- 1 IT TECHNICIAN
- 2 LITERACY COACHES
- THIN CLIENT NETWORK
- SAT PREPARATION
- LAW ACADEMY

**PITTSBURG UNIFIED SCHOOL DISTRICT  
BUDGET SUMMARY ALL OTHER FUNDS  
BUDGET ADOPTION 2012-13**

DESCRIPTION	Adult Education	Child	Cafeteria	Deferred	Special Reserves	Building	Capital Facilities	County Schools	Special Reserve	Retiree Benefits	Foundation Trust
	Fund 11	Development Fund 12	Fund 13	Maintenance Fund 14	Fund 17	Fund 21	Fund 25	Facilities Fund 35	Fund 40	Fund 71	Fund 73
<b>REVENUES</b>											
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 404,731	\$ 618	\$ 5,001,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ 1,330,130	\$ 350,000	\$ 356,096	\$ -	\$ -	\$ -	\$ 15,868,322	\$ -	\$ -	\$ -
Local Revenues	\$ 205,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 98,005,000	\$ 2,575,000	\$ 5,000	\$ 134,463	\$ 3,000	\$ -
<b>Total Revenues</b>	\$ 609,731	\$ 1,330,748	\$ 5,751,801	\$ 356,096	\$ -	\$ 98,005,000	\$ 2,575,000	\$ 15,873,322	\$ 134,463	\$ 3,000	\$ -
<b>EXPENDITURES</b>											
Certificated Salaries	\$ 1,572,500	\$ 424,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 275,602	\$ 430,975	\$ 1,689,867	\$ -	\$ -	\$ 1,503,197	\$ -	\$ -	\$ 91,474	\$ -	\$ -
Employee Benefits	\$ 450,873	\$ 457,313	\$ 703,063	\$ -	\$ -	\$ 265,789	\$ -	\$ -	\$ 39,989	\$ -	\$ -
Books and Supplies	\$ 176,072	\$ 3,618	\$ 2,567,000	\$ -	\$ -	\$ 450,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 365,397	\$ 13,855	\$ 267,908	\$ 30,000	\$ -	\$ 1,177,667	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 94,097	\$ 250	\$ 323,963	\$ 1,052,000	\$ -	\$ 105,177,894	\$ 165,000	\$ 15,873,322	\$ 8,280,000	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 2,850,000	\$ -	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 242,409	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 3,176,950	\$ 1,330,748	\$ 5,751,801	\$ 1,082,000	\$ -	\$ 113,574,547	\$ 3,415,000	\$ 15,873,322	\$ 8,411,463	\$ -	\$ -
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers In from Other Funds	\$ 1,897,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ (4,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Sources Financing Sources (Uses)</b>	\$ 1,897,766	\$ -	\$ -	\$ -	\$ (4,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET INCREASE(DECREASE)</b>											
<b>IN FUND BALANCE</b>	\$ (669,453)	\$ -	\$ (0)	\$ (725,904)	\$ (4,000,000)	\$ (15,569,547)	\$ (840,000)	\$ -	\$ (8,277,000)	\$ 3,000	\$ -
<b>FUND BALANCE</b>											
Budgeted Beginning Fund Balance	\$ 1,433,071	\$ 267,931.11	\$ 867,434.30	\$ 847,677	\$ 6,152,900	\$ 15,569,547	\$ 34,612,217	\$ -	\$ 8,373,505	\$ 504,500	\$ 5
Adjust for Unaudited Actuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adjustments/Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Beginning Balance</b>	\$ 1,433,071	\$ 267,931.11	\$ 867,434.30	\$ 847,677	\$ 6,152,900	\$ 15,569,547	\$ 34,612,217	\$ -	\$ 8,373,505	\$ 504,500	\$ 5
<b>Ending Fund Balance</b>	\$ 763,618	\$ 267,931.11	\$ 867,434.20	\$ 121,773	\$ 2,152,900	\$ -	\$ 33,772,217	\$ -	\$ 96,505	\$ 507,500	\$ 5
<b>COMPONENTS OF FUND BALANCE</b>											
Reserved Amounts	\$ -	\$ -	\$ 98,010	\$ -	\$ -	\$ -	\$ 1,077,648	\$ -	\$ -	\$ -	\$ -
Legally Restricted	\$ 9,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Undesignated Fund Balance</b>	\$ 754,322	\$ 267,931	\$ 769,425	\$ 121,773	\$ 2,152,900	\$ -	\$ 32,694,569	\$ -	\$ 96,505	\$ 507,500	\$ 5

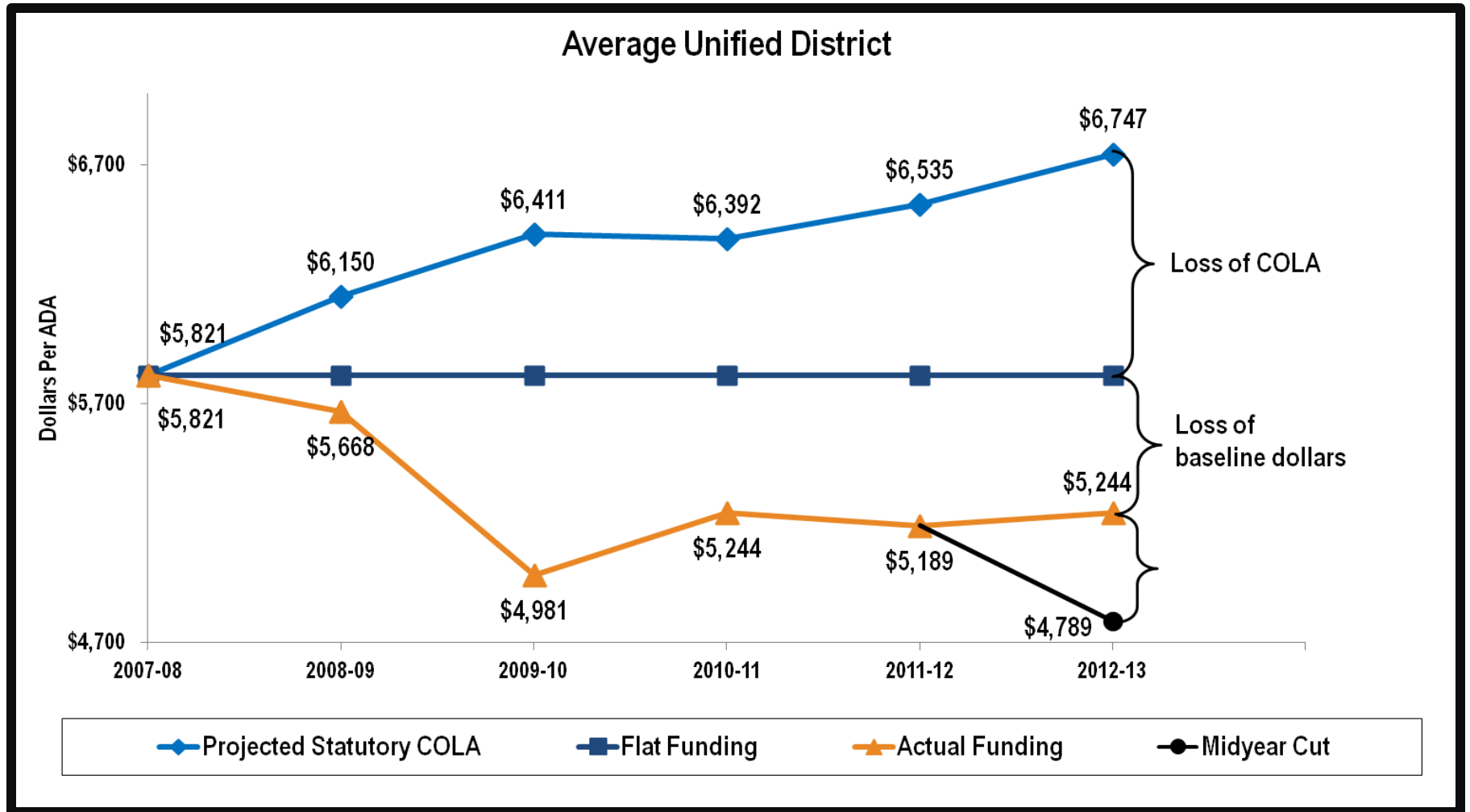






**ADA WITH CHARTER/AND WITHOUT CHARTER**

## PROJECTED VS. ACTUAL FUNDING PER ADA

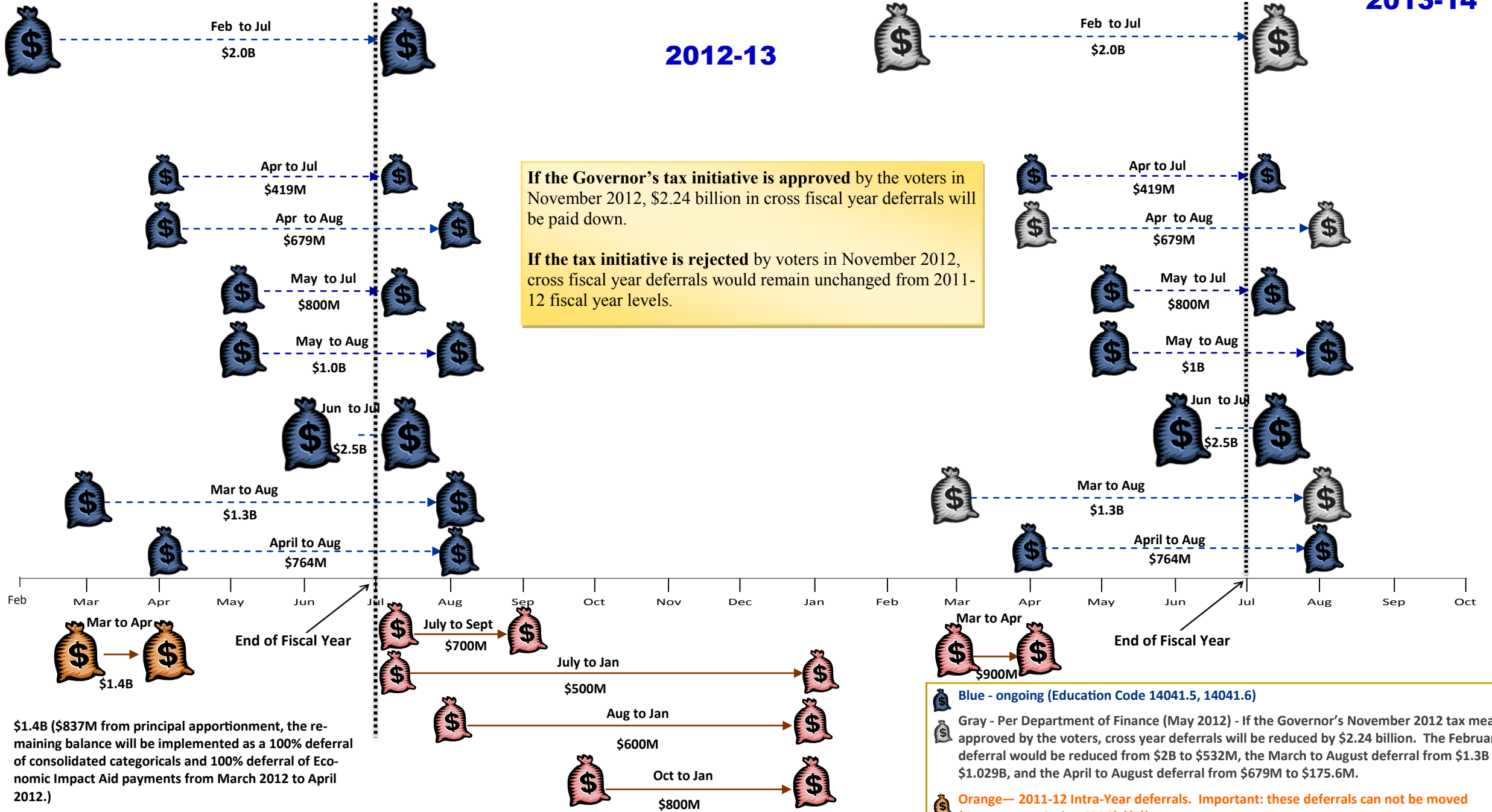


# Delayed Principal Apportionment Funding

## 2012-13 Governor's May Revision—Taxes Fail

2011-12

2013-14



If the Governor's tax initiative is approved by the voters in November 2012, \$2.24 billion in cross fiscal year deferrals will be paid down.

If the tax initiative is rejected by voters in November 2012, cross fiscal year deferrals would remain unchanged from 2011-12 fiscal year levels.

\$1.4B (\$837M from principal apportionment, the remaining balance will be implemented as a 100% deferral of consolidated categoricals and 100% deferral of Economic Impact Aid payments from March 2012 to April 2012.)

Blue - ongoing (Education Code 14041.5, 14041.6)

Gray - Per Department of Finance (May 2012) - If the Governor's November 2012 tax measure is approved by the voters, cross year deferrals will be reduced by \$2.24 billion. The February to July deferral would be reduced from \$2B to \$532M, the March to August deferral from \$1.3B to \$1.029B, and the April to August deferral from \$679M to \$175.6M.

Orange— 2011-12 Intra-Year deferrals. Important: these deferrals can not be moved (Government Code 16326(a)(2)).

Red—2012-13 Intra-Year Deferrals (AB 103)



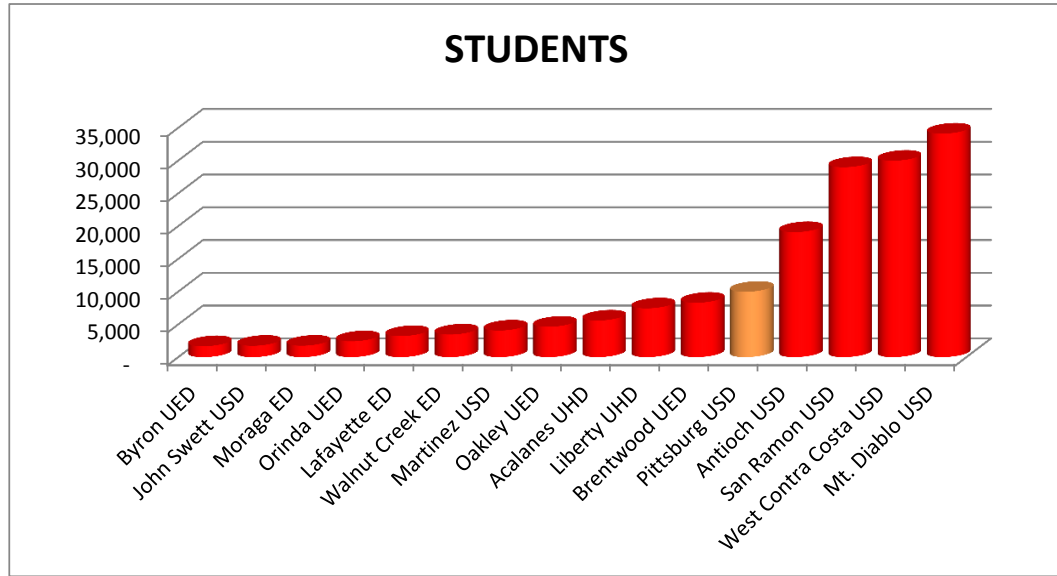


PITTSBURG UNIFIED SCHOOL DISTRICT

# COMPARATIVE ANALYSIS CADIE 2011-12

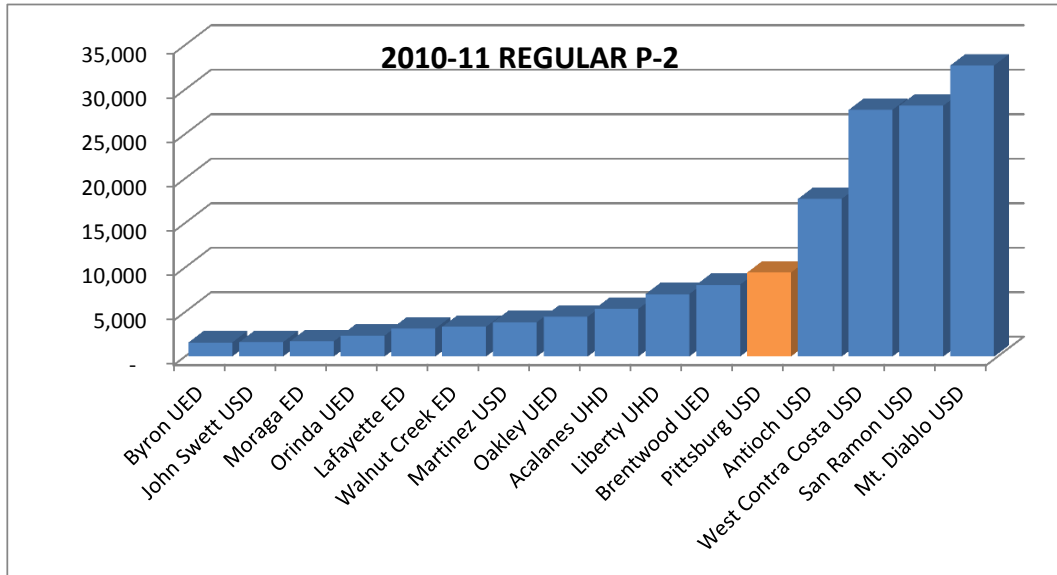
2010-11 ENROLLMENT

	STUDENTS
Byron UED	1,669
John Swett USD	1,735
Moraga ED	1,746
Orinda UED	2,413
Lafayette ED	3,211
Walnut Creek ED	3,453
Martinez USD	4,061
Oakley UED	4,637
Acalanes UHD	5,589
Liberty UHD	7,444
Brentwood UED	8,300
<b>Pittsburg USD</b>	<b>9,973</b>
Antioch USD	19,081
San Ramon USD	28,986
West Contra Costa USD	29,978
Mt. Diablo USD	34,116

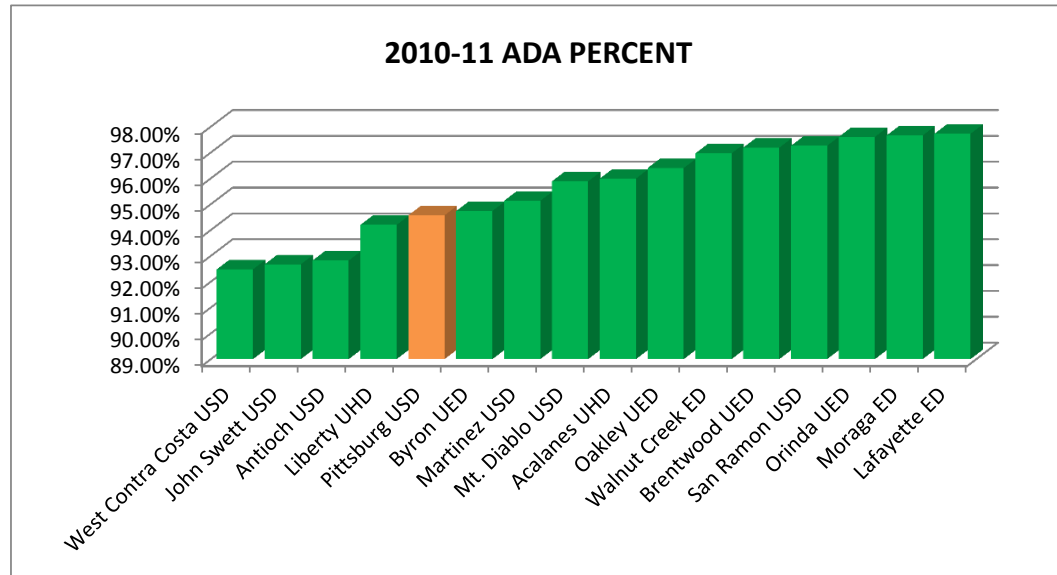


2010-11 REGULAR P-2  
AVERAGE DAILY ATTENDANCE

	ADA
Byron UED	1,581
John Swett USD	1,608
Moraga ED	1,705
Orinda UED	2,355
Lafayette ED	3,138
Walnut Creek ED	3,348
Martinez USD	3,863
Oakley UED	4,470
Acalanes UHD	5,365
Liberty UHD	7,012
Brentwood UED	8,066
<b>Pittsburg USD</b>	<b>9,431</b>
Antioch USD	17,710
West Contra Costa USD	27,722
San Ramon USD	28,191
Mt. Diablo USD	32,711

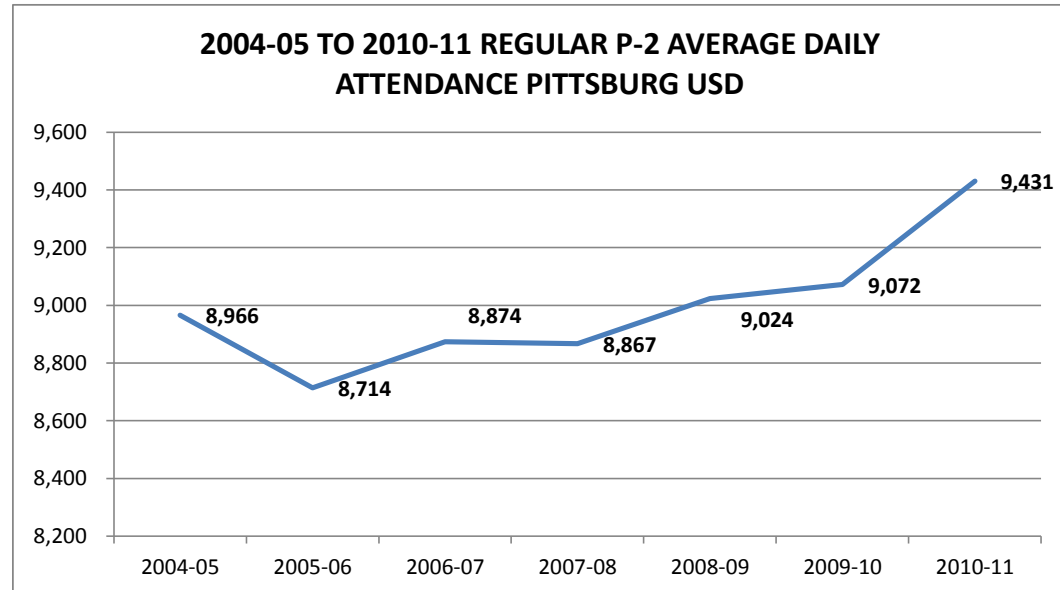


2010-11 ADA PERCENT	ADA RATE
West Contra Costa USD	92.48%
John Swett USD	92.67%
Antioch USD	92.82%
Liberty UHD	94.20%
<b>Pittsburg USD</b>	<b>94.57%</b>
Byron UED	94.73%
Martinez USD	95.13%
Mt. Diablo USD	95.88%
Acalanes UHD	95.99%
Oakley UED	96.39%
Walnut Creek ED	96.96%
Brentwood UED	97.18%
San Ramon USD	97.26%
Orinda UED	97.60%
Moraga ED	97.66%
Lafayette ED	97.72%



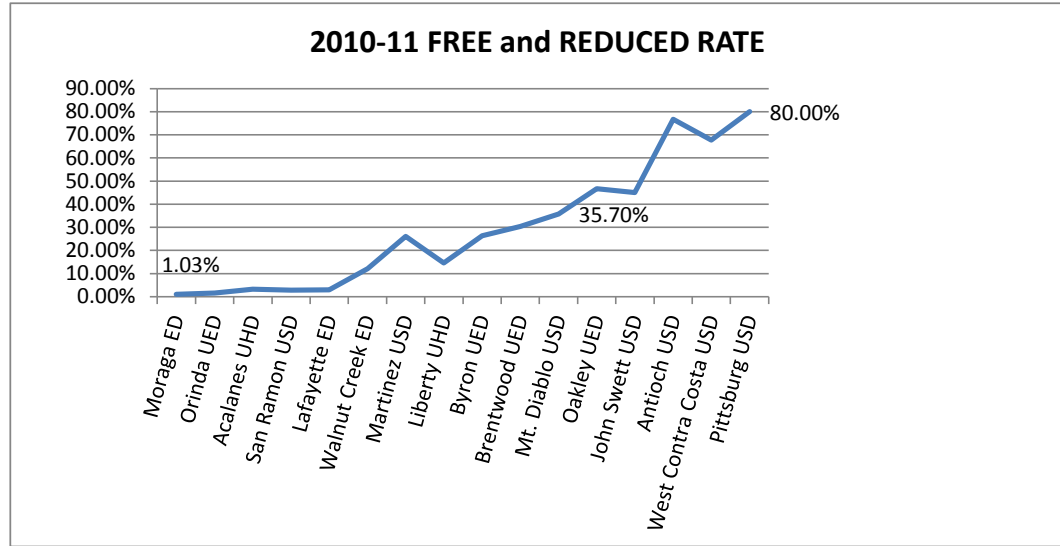
2004-05 TO 2010-11 REGULAR P-2  
AVERAGE DAILY ATTENDANCE  
PITTSBURG USD

Year	ADA
2004-05	8,966
2005-06	8,714
2006-07	8,874
2007-08	8,867
2008-09	9,024
2009-10	9,072
2010-11	9,431



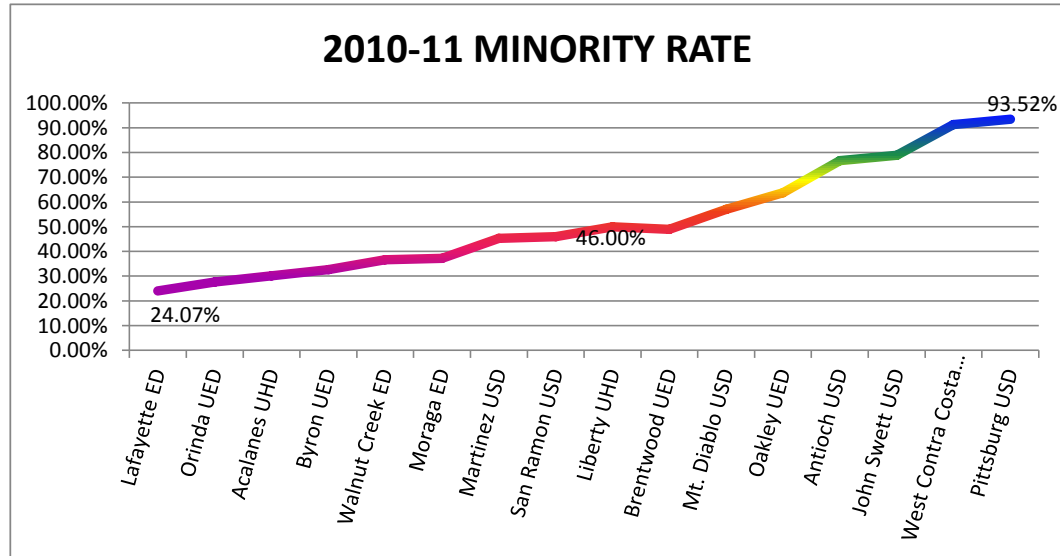
2010-11 FREE AND REDUCED

	ELIGIBILITY RATE
Moraga ED	1.03%
Orinda UED	1.62%
Acalanes UHD	3.17%
San Ramon USD	2.77%
Lafayette ED	2.96%
Walnut Creek ED	12.05%
Martinez USD	26.08%
Liberty UHD	14.54%
Byron UED	26.36%
Brentwood UED	30.39%
Mt. Diablo USD	35.70%
Oakley UED	46.69%
John Swett USD	45.07%
Antioch USD	76.70%
West Contra Costa USD	67.66%
<b>Pittsburg USD</b>	<b>80.06%</b>



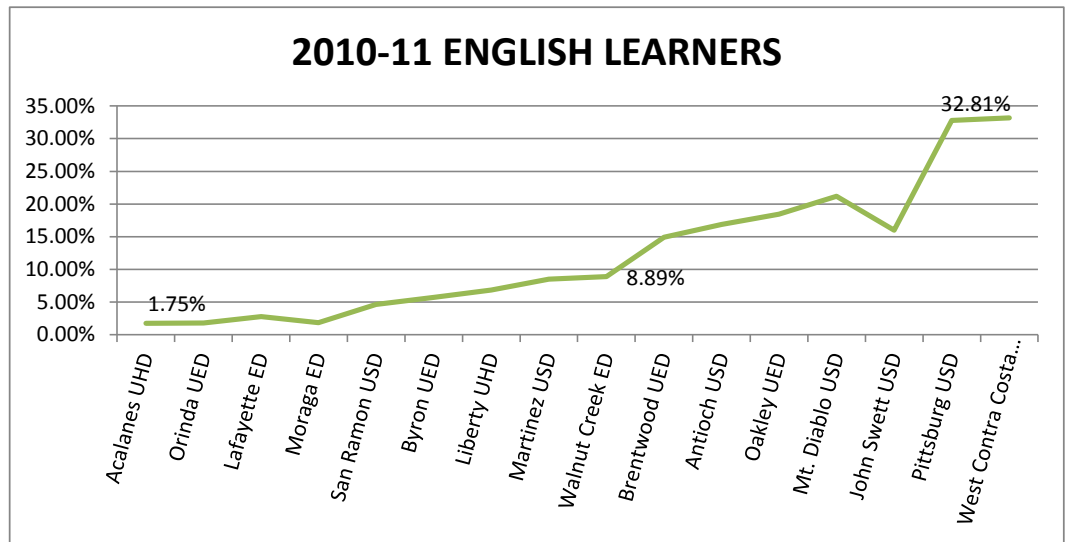
2010-11 MINORITY

	MINORITY RATE
Lafayette ED	24.07%
Orinda UED	27.64%
Acalanes UHD	30.20%
Byron UED	32.65%
Walnut Creek ED	36.66%
Moraga ED	37.23%
Martinez USD	45.36%
San Ramon USD	46.00%
Liberty UHD	50.04%
Brentwood UED	48.96%
Mt. Diablo USD	57.00%
Oakley UED	63.77%
Antioch USD	76.70%
John Swett USD	78.90%
West Contra Costa USD	91.31%
<b>Pittsburg USD</b>	<b>93.52%</b>

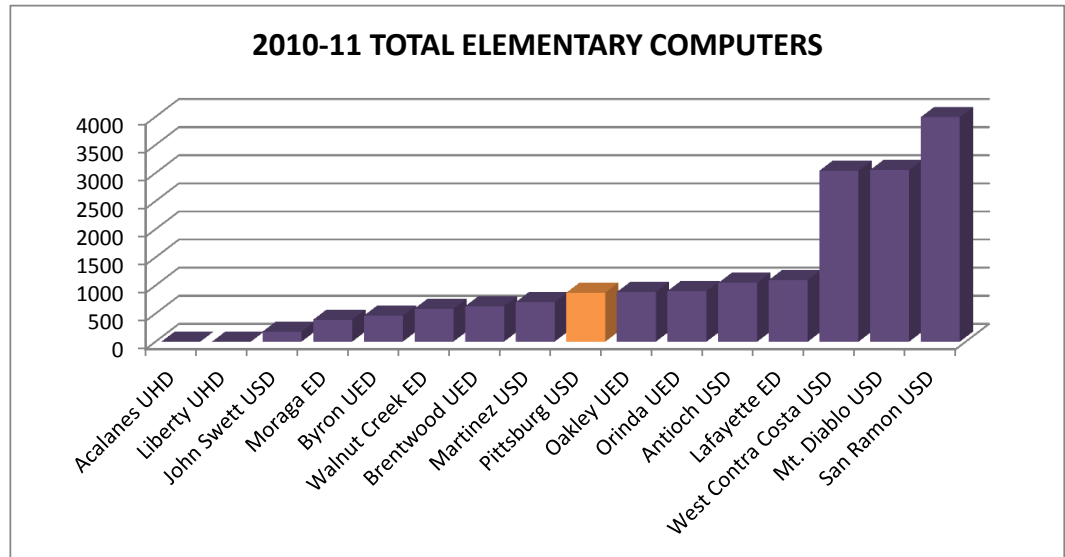




2010-11 ENGLISH LEARNERS	ENGLISH LEARNER RATE
Acalanes UHD	1.75%
Orinda UED	1.78%
Moraga ED	1.83%
Lafayette ED	2.77%
San Ramon USD	4.61%
Byron UED	5.69%
Liberty UHD	6.82%
Martinez USD	8.50%
Walnut Creek ED	8.89%
Brentwood UED	14.90%
John Swett USD	15.97%
Antioch USD	16.85%
Oakley UED	18.46%
Mt. Diablo USD	21.18%
<b>Pittsburg USD</b>	<b>32.81%</b>
West Contra Costa USD	33.18%

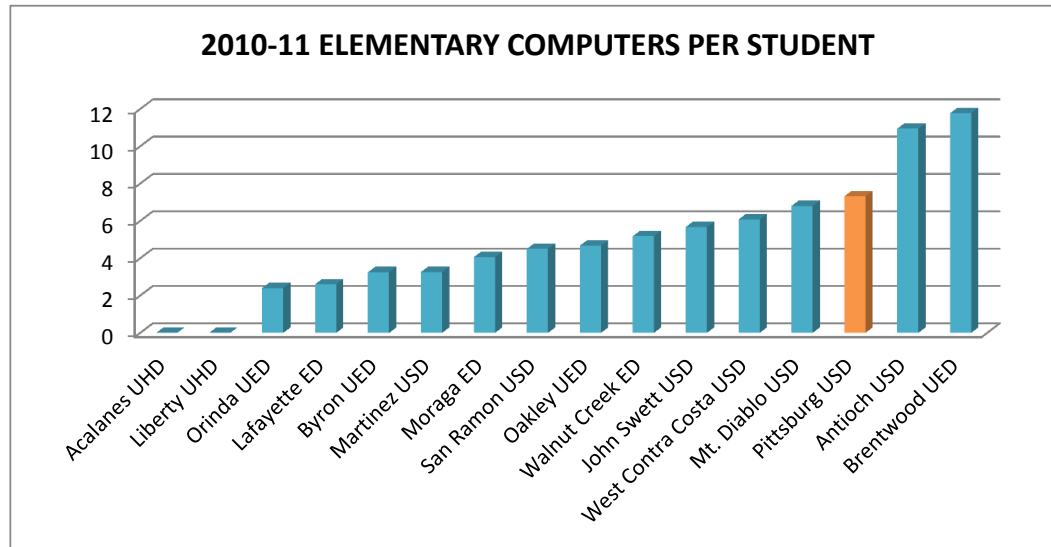


2010-11 TOTAL ELEMENTARY COMPUTERS	COMPUTERS
Acalanes UHD	0
Liberty UHD	0
John Swett USD	180
Moraga ED	391
Byron UED	462
Walnut Creek ED	587
Brentwood UED	629
Martinez USD	703
<b>Pittsburg USD</b>	<b>871</b>
Oakley UED	884
Orinda UED	902
Antioch USD	1,044
Lafayette ED	1,097
West Contra Costa USD	3,043
Mt. Diablo USD	3,054
San Ramon USD	3,995



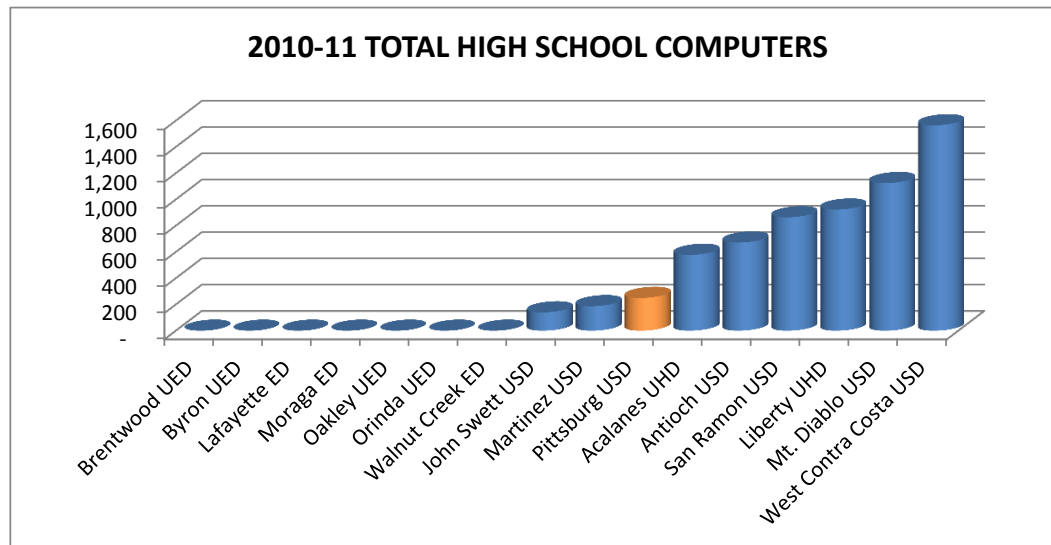
2010-11 ELEMENTARY COMPUTERS

PER STUDENT	COMPUTERS
Acalanes UHD	0
Liberty UHD	0
Orinda UED	2.4
Lafayette ED	2.6
Byron UED	3.25
Martinez USD	3.26
Moraga ED	4.06
San Ramon USD	4.5
Oakley UED	4.67
Walnut Creek ED	5.18
John Swett USD	5.67
West Contra Costa USD	6.08
Mt. Diablo USD	6.8
<b>Pittsburg USD</b>	<b>7.32</b>
Antioch USD	10.94
Brentwood UED	11.77



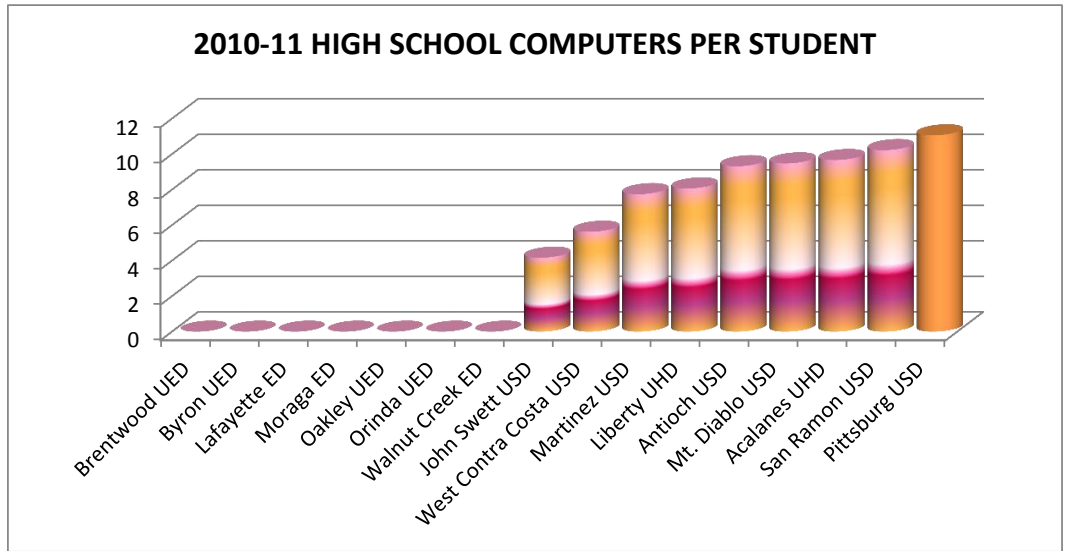
2010-11 TOTAL HIGH SCHOOL COMPUTERS

COMPUTERS	COMPUTERS
Brentwood UED	-
Byron UED	-
Lafayette ED	-
Moraga ED	-
Oakley UED	-
Orinda UED	-
Walnut Creek ED	-
John Swett USD	140
Martinez USD	187
<b>Pittsburg USD</b>	<b>250</b>
Acalanes UHD	578
Antioch USD	672
San Ramon USD	864
Liberty UHD	923
Mt. Diablo USD	1,125
West Contra Costa USD	1,565



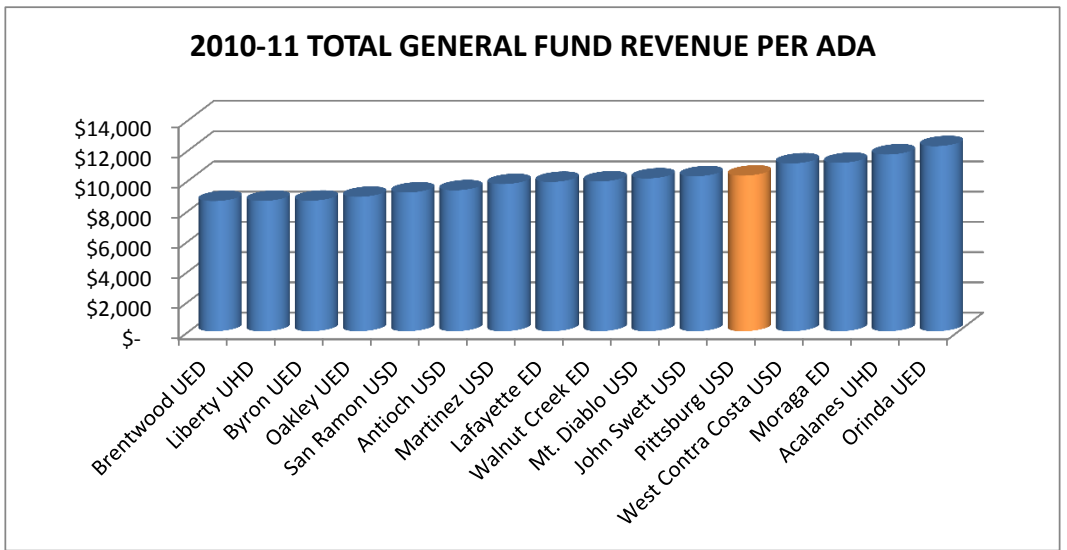
2010-11 HIGH SCHOOL COMPUTERS

PER STUDENT	COMPUTERS
Brentwood UED	0
Byron UED	0
Lafayette ED	0
Moraga ED	0
Oakley UED	0
Orinda UED	0
Walnut Creek ED	0
John Swett USD	4.17
West Contra Costa USD	5.63
Martinez USD	7.75
Liberty UHD	8.07
Antioch USD	9.32
Mt. Diablo USD	9.48
Acalanes UHD	9.67
San Ramon USD	10.23
<b>Pittsburg USD</b>	<b>11.06</b>

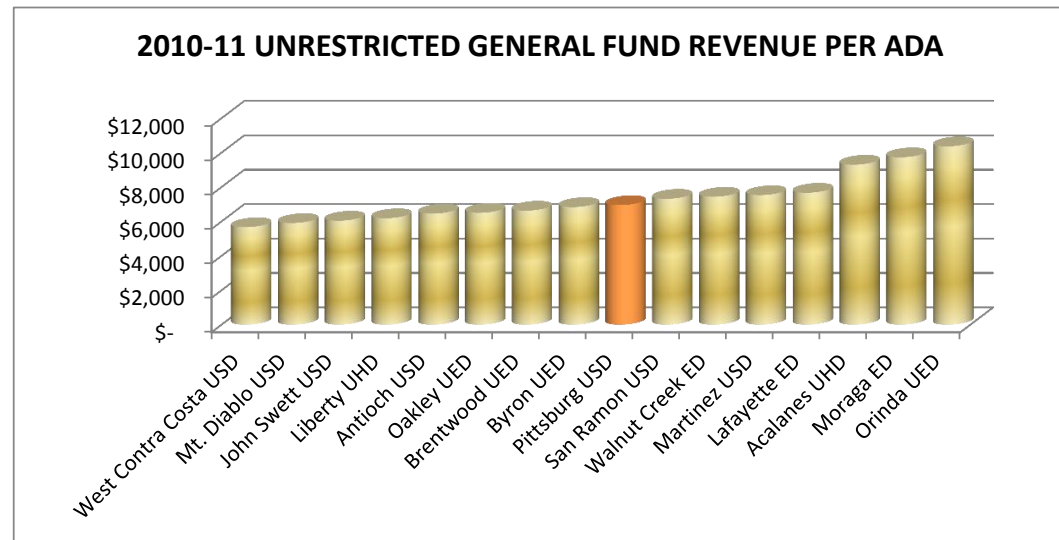


2010-11 TOTAL GENERAL FUND REVENUE PER ADA

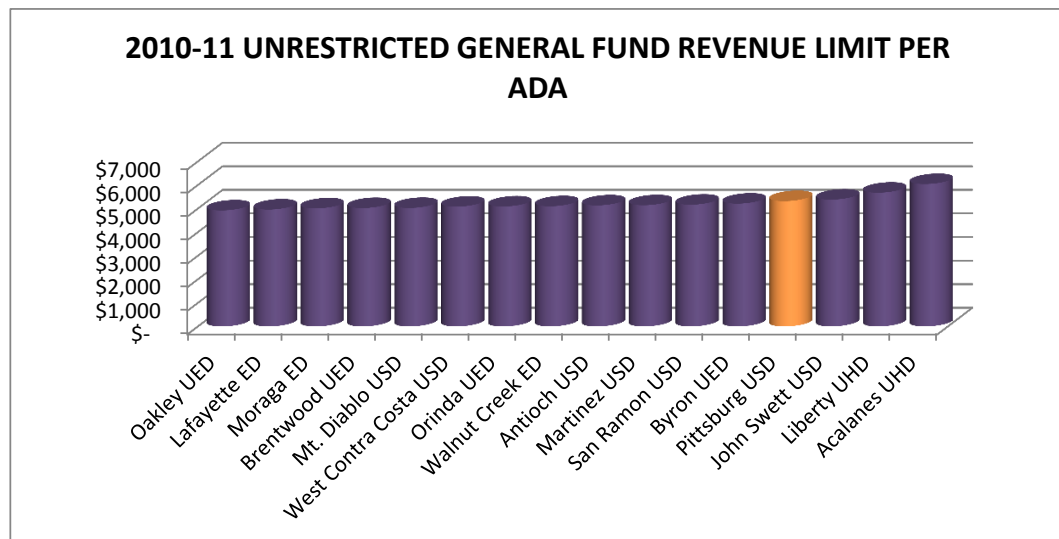
REVENUE PER ADA	DOLLARS
Brentwood UED	\$ 8,605
Liberty UHD	\$ 8,613
Byron UED	\$ 8,630
Oakley UED	\$ 8,887
San Ramon USD	\$ 9,172
Antioch USD	\$ 9,318
Martinez USD	\$ 9,729
Lafayette ED	\$ 9,874
Walnut Creek ED	\$ 9,902
Mt. Diablo USD	\$ 10,103
John Swett USD	\$ 10,248
<b>Pittsburg USD</b>	<b>\$ 10,289</b>
West Contra Costa USD	\$ 11,095
Moraga ED	\$ 11,135
Acalanes UHD	\$ 11,690
Orinda UED	\$ 12,238



2010-11 UNRESTRICTED GENERAL FUND REVENUE PER ADA		
	DOLLARS	
West Contra Costa USD	\$	5,671
Mt. Diablo USD	\$	5,911
John Swett USD	\$	6,051
Liberty UHD	\$	6,193
Antioch USD	\$	6,459
Oakley UED	\$	6,505
Brentwood UED	\$	6,632
Byron UED	\$	6,839
<b>Pittsburg USD</b>	<b>\$</b>	<b>6,953</b>
San Ramon USD	\$	7,321
Walnut Creek ED	\$	7,440
Martinez USD	\$	7,532
Lafayette ED	\$	7,672
Acalanes UHD	\$	9,302
Moraga ED	\$	9,734
Orinda UED	\$	10,372

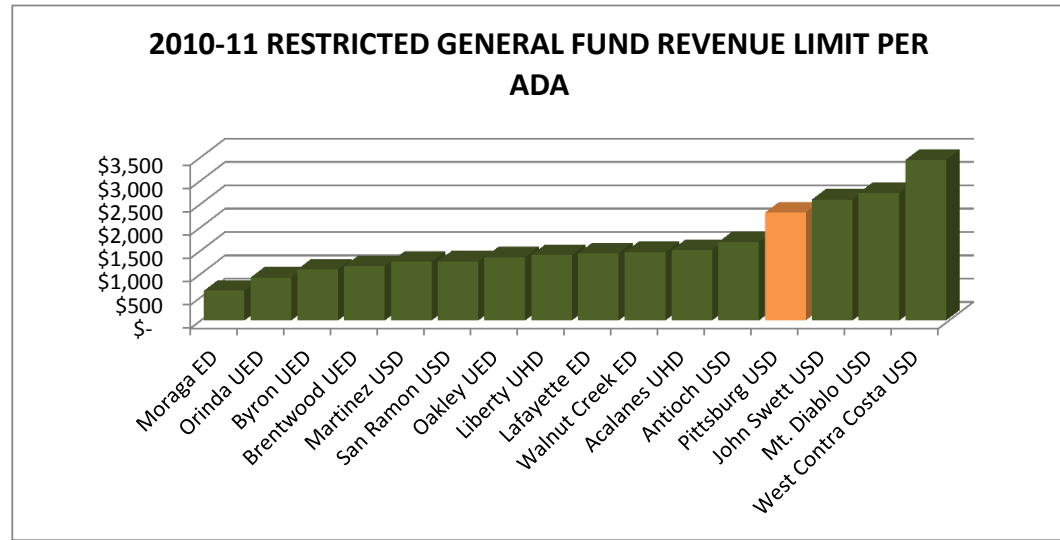


2010-11 UNRESTRICTED GENERAL FUND REVENUE LIMIT PER ADA		
	DOLLARS	
Oakley UED	\$	4,918
Lafayette ED	\$	4,956
Moraga ED	\$	5,005
Brentwood UED	\$	5,019
Mt. Diablo USD	\$	5,023
West Contra Costa USD	\$	5,080
Orinda UED	\$	5,086
Walnut Creek ED	\$	5,095
Antioch USD	\$	5,132
Martinez USD	\$	5,138
San Ramon USD	\$	5,163
Byron UED	\$	5,207
<b>Pittsburg USD</b>	<b>\$</b>	<b>5,313</b>
John Swett USD	\$	5,377
Liberty UHD	\$	5,670
Acalanes UHD	\$	6,037



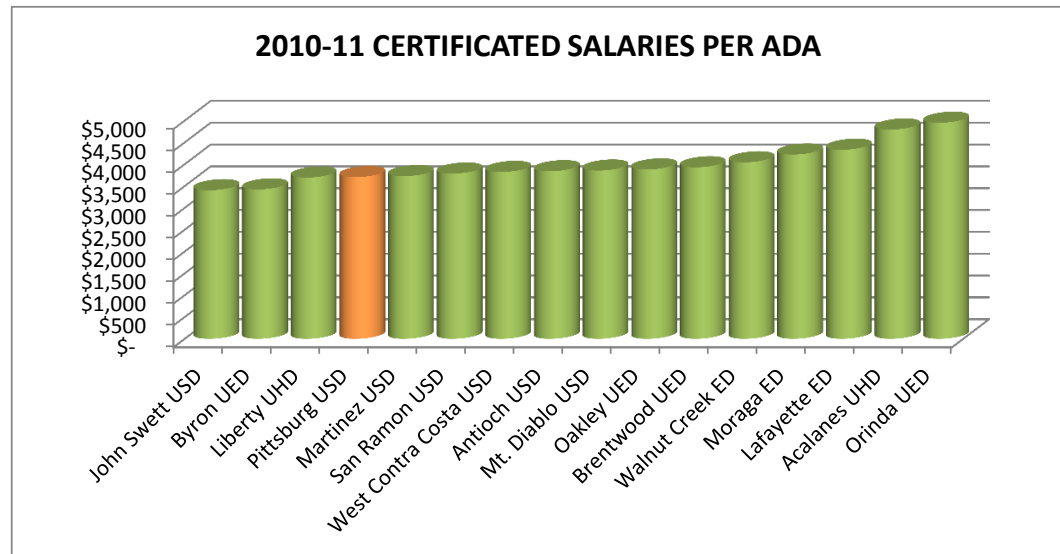
2010-11 RESTRICTED GENERAL FUND  
REVENUE LIMIT PER ADA

	DOLLARS
Moraga ED	\$ 638
Orinda UED	\$ 922
Byron UED	\$ 1,096
Brentwood UED	\$ 1,163
Martinez USD	\$ 1,260
San Ramon USD	\$ 1,265
Oakley UED	\$ 1,353
Liberty UHD	\$ 1,401
Lafayette ED	\$ 1,435
Walnut Creek ED	\$ 1,464
Acalanes UHD	\$ 1,508
Antioch USD	\$ 1,679
<b>Pittsburg USD</b>	<b>\$ 2,313</b>
John Swett USD	\$ 2,592
Mt. Diablo USD	\$ 2,732
West Contra Costa USD	\$ 3,440



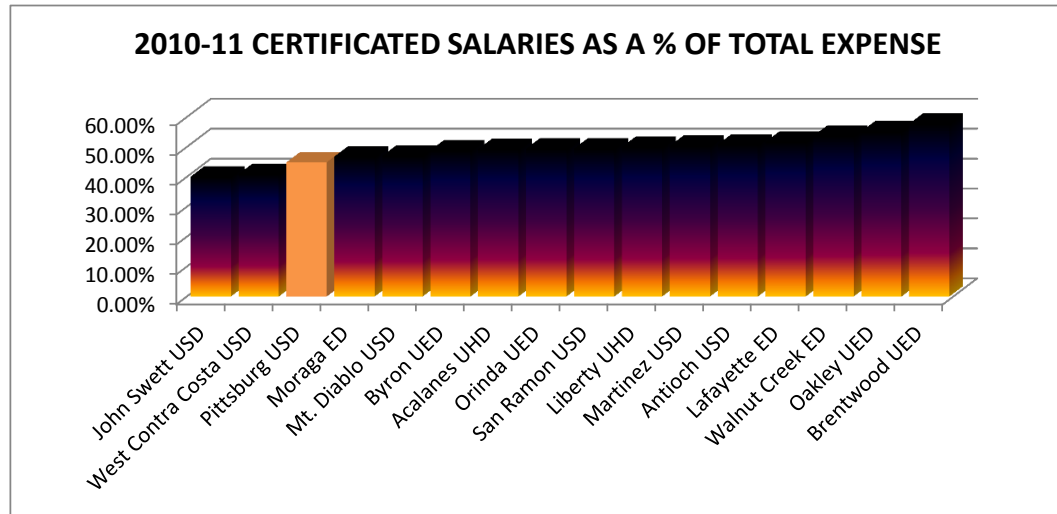
2010-11 CERTIFICATED SALARIES PER  
ADA

	DOLLARS
John Swett USD	\$ 3,404
Byron UED	\$ 3,423
Liberty UHD	\$ 3,694
<b>Pittsburg USD</b>	<b>\$ 3,704</b>
Martinez USD	\$ 3,727
San Ramon USD	\$ 3,786
West Contra Costa USD	\$ 3,823
Antioch USD	\$ 3,840
Mt. Diablo USD	\$ 3,855
Oakley UED	\$ 3,881
Brentwood UED	\$ 3,929
Walnut Creek ED	\$ 4,044
Moraga ED	\$ 4,222
Lafayette ED	\$ 4,332
Acalanes UHD	\$ 4,795
Orinda UED	\$ 4,950



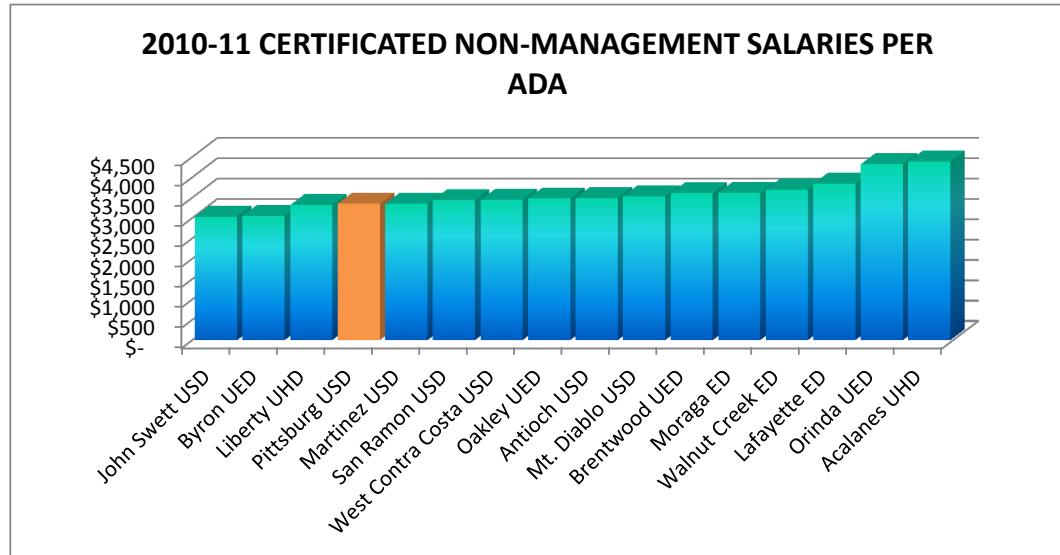
2010-11 CERTIFICATED SALARIES AS A  
% OF TOTAL EXPENSE

	RATE
John Swett USD	40.08%
West Contra Costa USD	40.92%
<b>Pittsburg USD</b>	<b>44.88%</b>
Moraga ED	46.82%
Mt. Diablo USD	47.03%
Byron UED	48.86%
Acalanes UHD	49.31%
Orinda UED	49.45%
San Ramon USD	49.46%
Liberty UHD	50.01%
Martinez USD	50.37%
Antioch USD	50.82%
Lafayette ED	51.72%
Walnut Creek ED	53.70%
Oakley UED	55.18%
Brentwood UED	57.76%



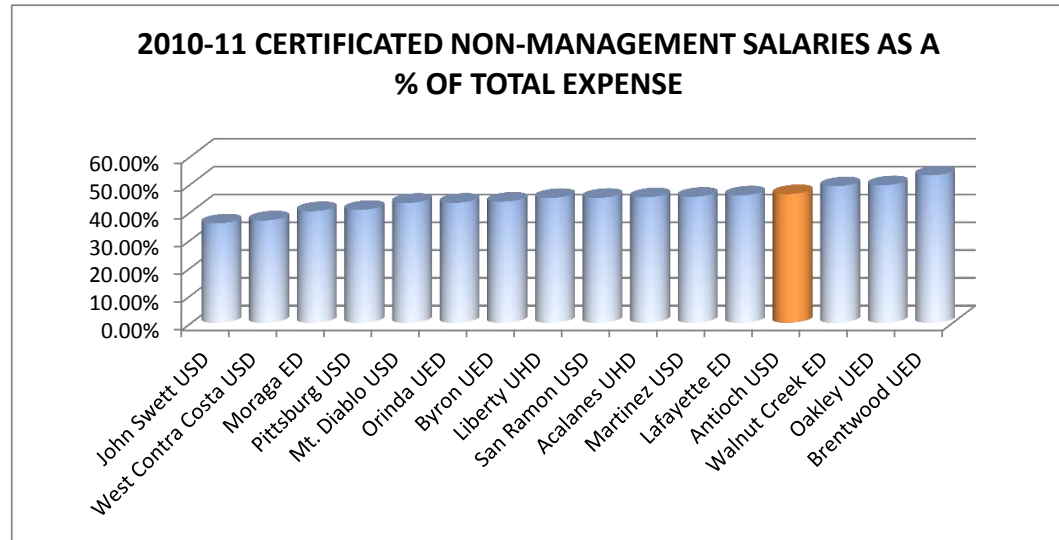
2010-11 CERTIFICATED NON-  
MANAGEMENT SALARIES PER ADA DOLLARS

John Swett USD	\$	3,035
Byron UED	\$	3,052
Liberty UHD	\$	3,316
<b>Pittsburg USD</b>	<b>\$</b>	<b>3,352</b>
Martinez USD	\$	3,352
San Ramon USD	\$	3,438
West Contra Costa USD	\$	3,441
Oakley UED	\$	3,479
Antioch USD	\$	3,495
Mt. Diablo USD	\$	3,535
Brentwood UED	\$	3,606
Moraga ED	\$	3,621
Walnut Creek ED	\$	3,695
Lafayette ED	\$	3,839
Orinda UED	\$	4,321
Acalanes UHD	\$	4,387



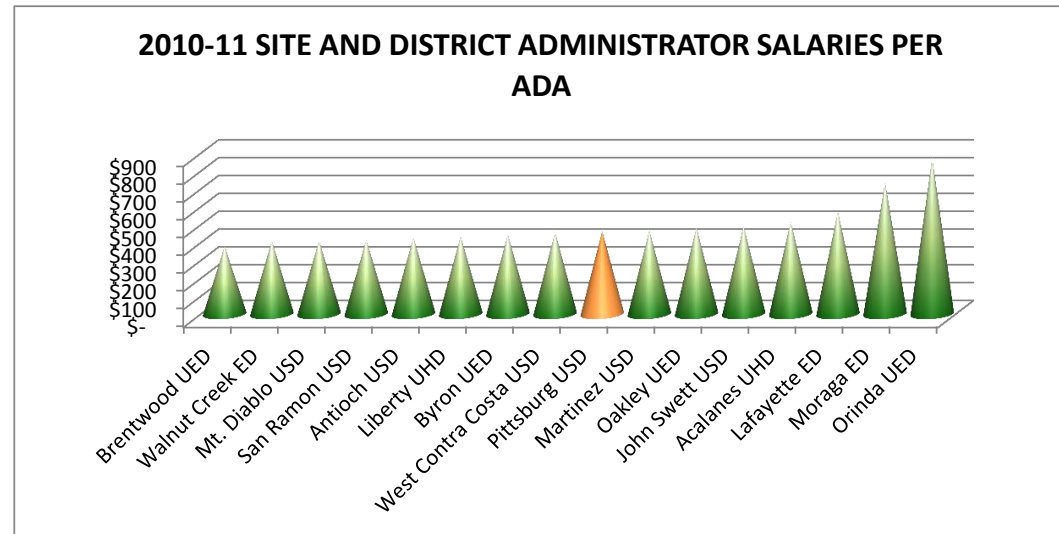
2010-11 CERTIFICATED NON-MANAGEMENT SALARIES AS A % OF TOTAL EXPENSE

	RATE
John Swett USD	35.73%
West Contra Costa USD	36.83%
Moraga ED	40.16%
<b>Pittsburg USD</b>	<b>40.61%</b>
Mt. Diablo USD	43.12%
Orinda UED	43.16%
Byron UED	43.56%
Liberty UHD	44.89%
San Ramon USD	44.91%
Acalanes UHD	45.12%
Martinez USD	45.31%
Lafayette ED	45.83%
Antioch USD	46.26%
Walnut Creek ED	49.07%
Oakley UED	49.46%
Brentwood UED	53.02%



2010-11 SITE AND DISTRICT ADMINISTRATOR SALARIES PER ADA DOLLARS

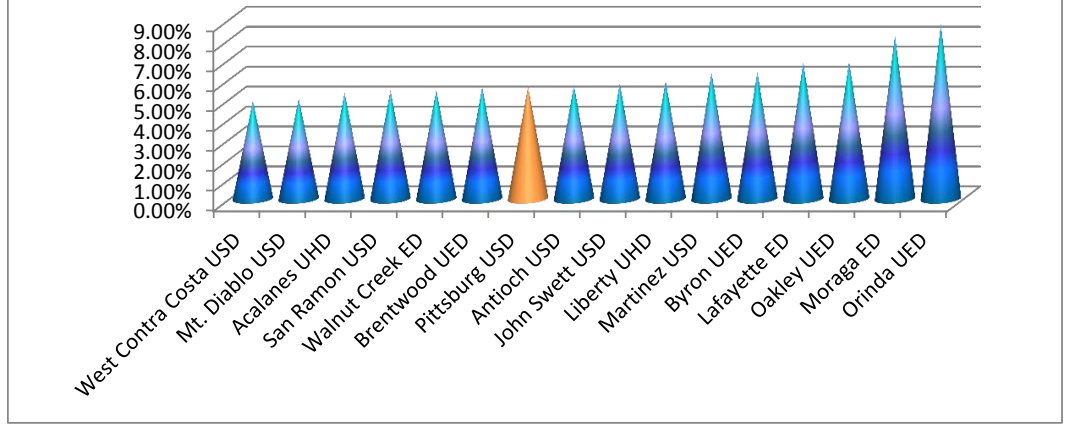
Brentwood UED	\$	381
Walnut Creek ED	\$	412
Mt. Diablo USD	\$	413
San Ramon USD	\$	417
Antioch USD	\$	432
Liberty UHD	\$	436
Byron UED	\$	446
West Contra Costa USD	\$	460
<b>Pittsburg USD</b>	<b>\$</b>	<b>465</b>
Martinez USD	\$	469
Oakley UED	\$	485
John Swett USD	\$	493
Acalanes UHD	\$	519
Lafayette ED	\$	575
Moraga ED	\$	741
Orinda UED	\$	878



2010-11 SITE AND DISTRICT ADMINISTRATOR SALARIES AS A % OF TOTAL EXPENSE

	RATE
West Contra Costa USD	4.92%
Mt. Diablo USD	5.04%
Acalanes UHD	5.34%
San Ramon USD	5.45%
Walnut Creek ED	5.47%
Brentwood UED	5.61%
<b>Pittsburg USD</b>	<b>5.64%</b>
Antioch USD	5.71%
John Swett USD	5.80%
Liberty UHD	5.91%
Martinez USD	6.34%
Byron UED	6.37%
Lafayette ED	6.86%
Oakley UED	6.89%
Moraga ED	8.22%
Orinda UED	8.77%

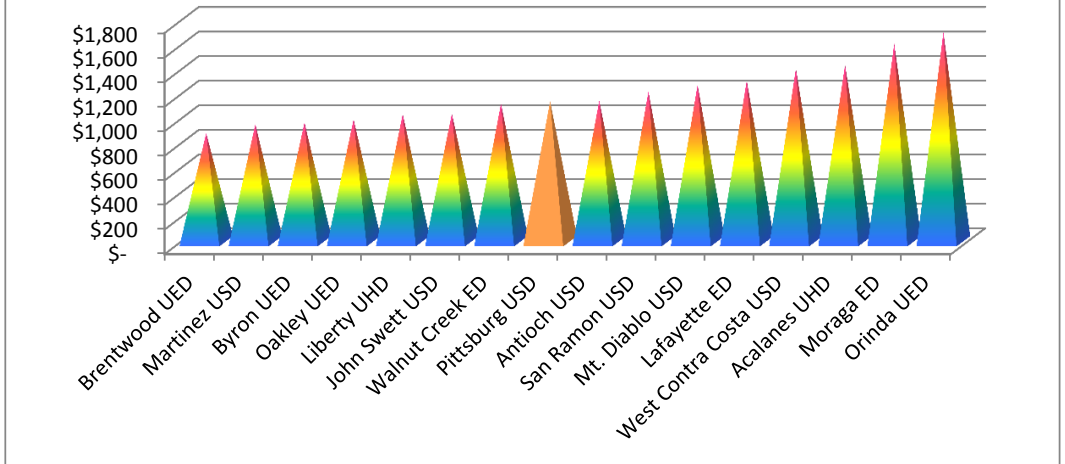
2010-11 SITE AND DISTRICT ADMINISTRATOR SALARIES AS A % OF TOTAL EXPENSE



2010-11 TOTAL CLASSIFIED SALARIES PER ADA

	DOLLARS
Brentwood UED	\$ 880
Martinez USD	\$ 954
Byron UED	\$ 967
Oakley UED	\$ 994
Liberty UHD	\$ 1,036
John Swett USD	\$ 1,039
Walnut Creek ED	\$ 1,121
<b>Pittsburg USD</b>	<b>\$ 1,139</b>
Antioch USD	\$ 1,145
San Ramon USD	\$ 1,219
Mt. Diablo USD	\$ 1,273
Lafayette ED	\$ 1,308
West Contra Costa USD	\$ 1,406
Acalanes UHD	\$ 1,436
Moraga ED	\$ 1,608
Orinda UED	\$ 1,702

2010-11 TOTAL CLASSIFIED SALARIES PER ADA

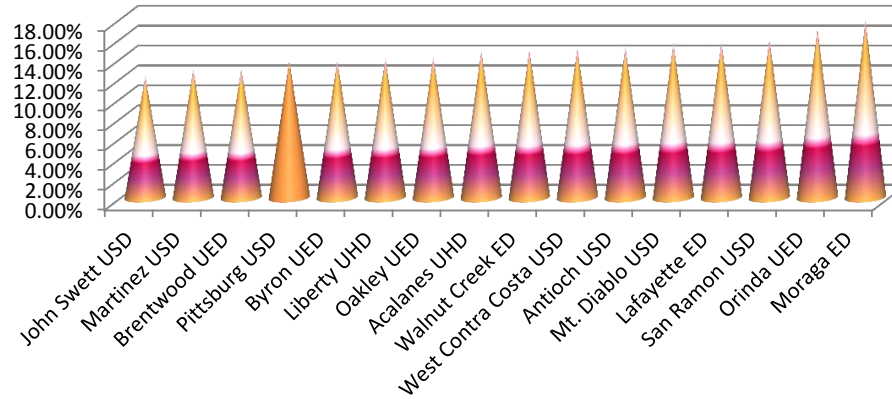




2010-11 TOTAL CLASSIFIED SALARIES  
AS A % OF TOTAL EXPENSE

	RATE
John Swett USD	12.24%
Martinez USD	12.89%
Brentwood UED	12.94%
<b>Pittsburg USD</b>	<b>13.79%</b>
Byron UED	13.81%
Liberty UHD	14.02%
Oakley UED	14.13%
Acalanes UHD	14.77%
Walnut Creek ED	14.88%
West Contra Costa USD	15.05%
Antioch USD	15.16%
Mt. Diablo USD	15.53%
Lafayette ED	15.62%
San Ramon USD	15.92%
Orinda UED	17.01%
Moraga ED	17.83%

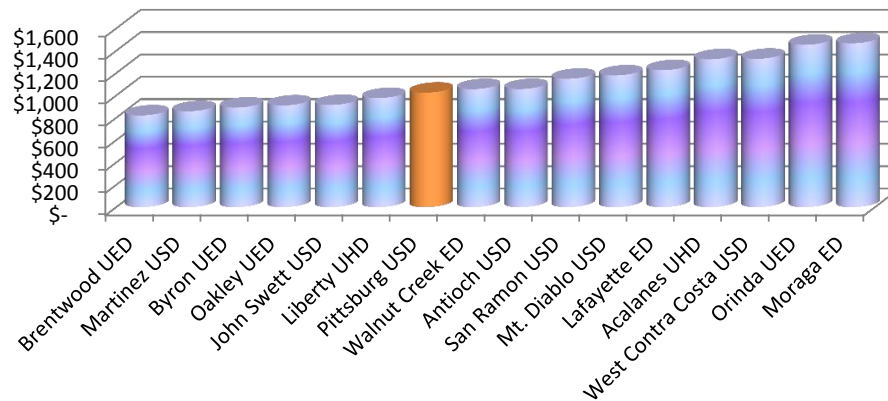
2010-11 TOTAL CLASSIFIED SALARIES AS A % OF TOTAL  
EXPENSE



2010-11 TOTAL CLASSIFIED NON-  
MANAGEMENT SALARIES PER ADA DOLLARS

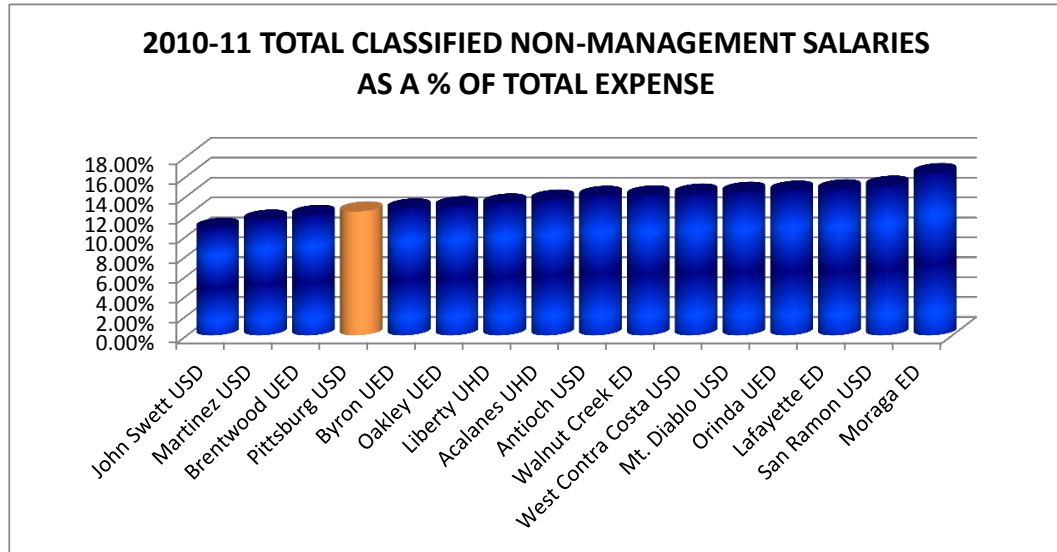
Brentwood UED	\$	822
Martinez USD	\$	859
Byron UED	\$	892
Oakley UED	\$	911
John Swett USD	\$	915
Liberty UHD	\$	977
<b>Pittsburg USD</b>	<b>\$</b>	<b>1,026</b>
Walnut Creek ED	\$	1,057
Antioch USD	\$	1,058
San Ramon USD	\$	1,150
Mt. Diablo USD	\$	1,180
Lafayette ED	\$	1,227
Acalanes UHD	\$	1,325
West Contra Costa USD	\$	1,329
Orinda UED	\$	1,454
Moraga ED	\$	1,468

2010-11 TOTAL CLASSIFIED NON-MANAGEMENT SALARIES  
PER ADA



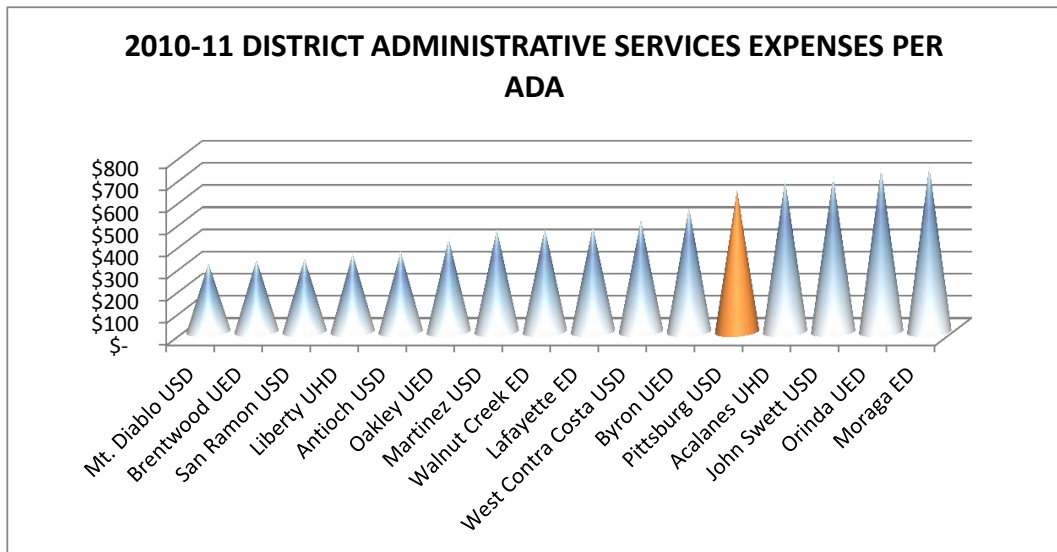
2010-11 TOTAL CLASSIFIED NON-MANAGEMENT SALARIES AS A % OF TOTAL EXPENSE

	RATE
John Swett USD	10.78%
Martinez USD	11.61%
Brentwood UED	12.08%
<b>Pittsburg USD</b>	<b>12.43%</b>
Byron UED	12.73%
Oakley UED	12.96%
Liberty UHD	13.23%
Acalanes UHD	13.62%
Antioch USD	14.00%
Walnut Creek ED	14.04%
West Contra Costa USD	14.22%
Mt. Diablo USD	14.40%
Orinda UED	14.52%
Lafayette ED	14.65%
San Ramon USD	15.02%
Moraga ED	16.28%



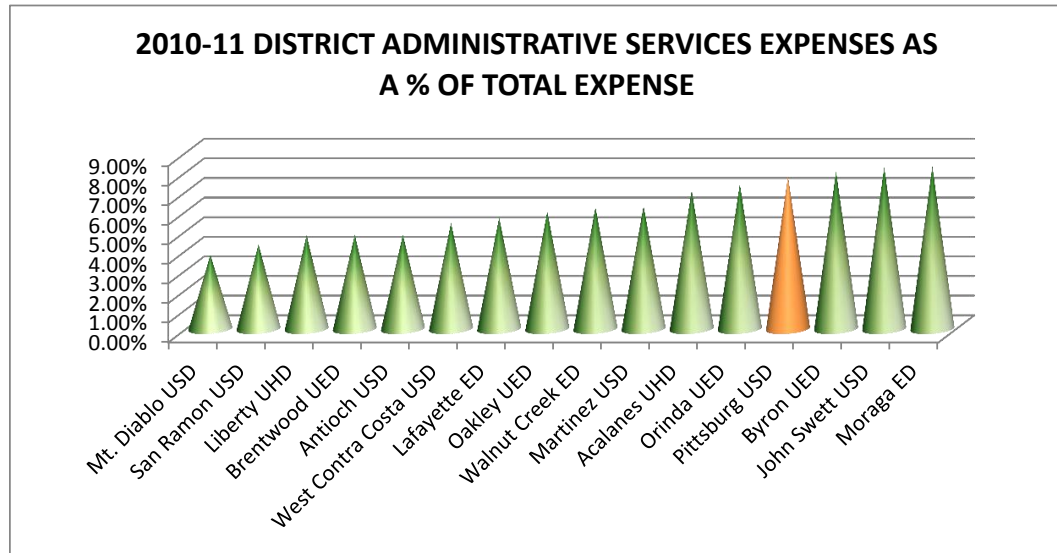
2010-11 DISTRICT ADMINISTRATIVE SERVICES EXPENSES PER ADA

	DOLLARS
Mt. Diablo USD	\$ 309
Brentwood UED	\$ 327
San Ramon USD	\$ 331
Liberty UHD	\$ 353
Antioch USD	\$ 363
Oakley UED	\$ 421
Martinez USD	\$ 464
Walnut Creek ED	\$ 468
Lafayette ED	\$ 476
West Contra Costa USD	\$ 505
Byron UED	\$ 563
<b>Pittsburg USD</b>	<b>\$ 642</b>
Acalanes UHD	\$ 688
John Swett USD	\$ 701
Orinda UED	\$ 739
Moraga ED	\$ 747



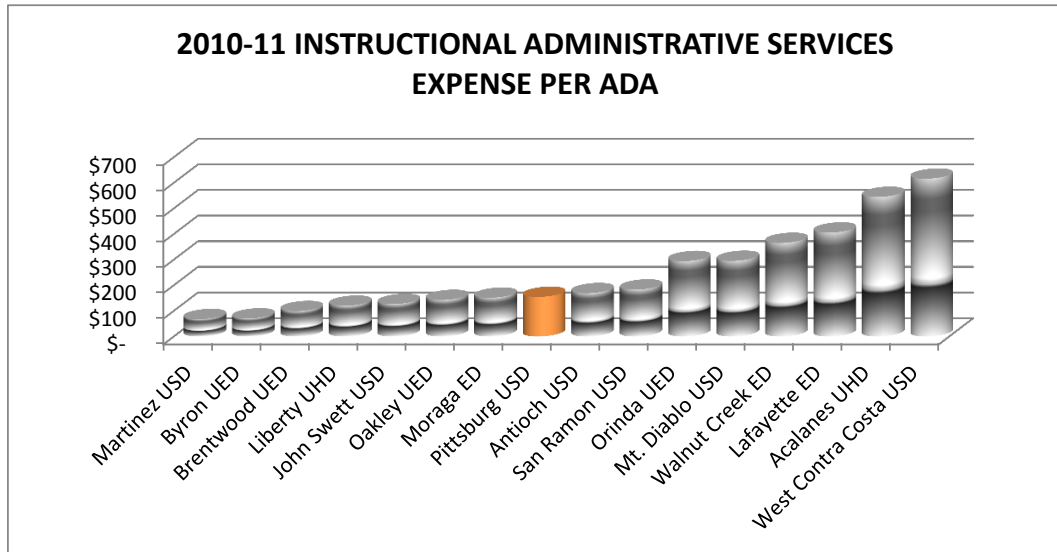
2010-11 DISTRICT ADMINISTRATIVE SERVICES EXPENSES AS A % OF TOTAL EXPENSE

	RATE
Mt. Diablo USD	3.78%
San Ramon USD	4.32%
Liberty UHD	4.78%
Brentwood UED	4.80%
Antioch USD	4.80%
West Contra Costa USD	5.41%
Lafayette ED	5.68%
Oakley UED	5.98%
Walnut Creek ED	6.21%
Martinez USD	6.27%
Acalanes UHD	7.07%
Orinda UED	7.39%
<b>Pittsburg USD</b>	<b>7.78%</b>
Byron UED	8.03%
John Swett USD	8.26%
Moraga ED	8.29%



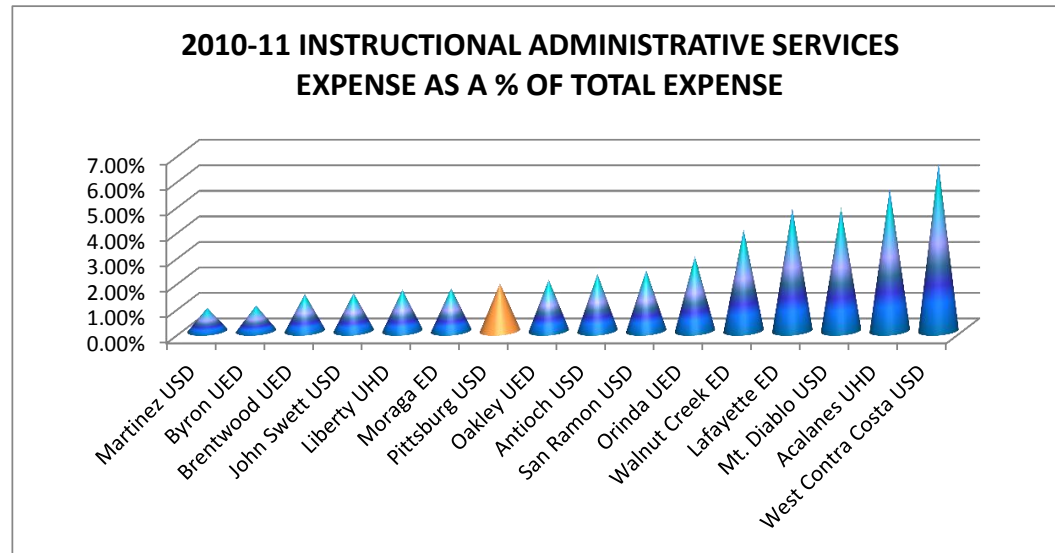
2010-11 INSTRUCTIONAL ADMINISTRATIVE SERVICES EXPENSE

	PER ADA	DOLLARS
Martinez USD	\$	68
Byron UED	\$	70
Brentwood UED	\$	99
Liberty UHD	\$	120
John Swett USD	\$	126
Oakley UED	\$	142
Moraga ED	\$	151
<b>Pittsburg USD</b>	<b>\$</b>	<b>154</b>
Antioch USD	\$	169
San Ramon USD	\$	183
Orinda UED	\$	294
Mt. Diablo USD	\$	295
Walnut Creek ED	\$	365
Lafayette ED	\$	406
Acalanes UHD	\$	545
West Contra Costa USD	\$	616



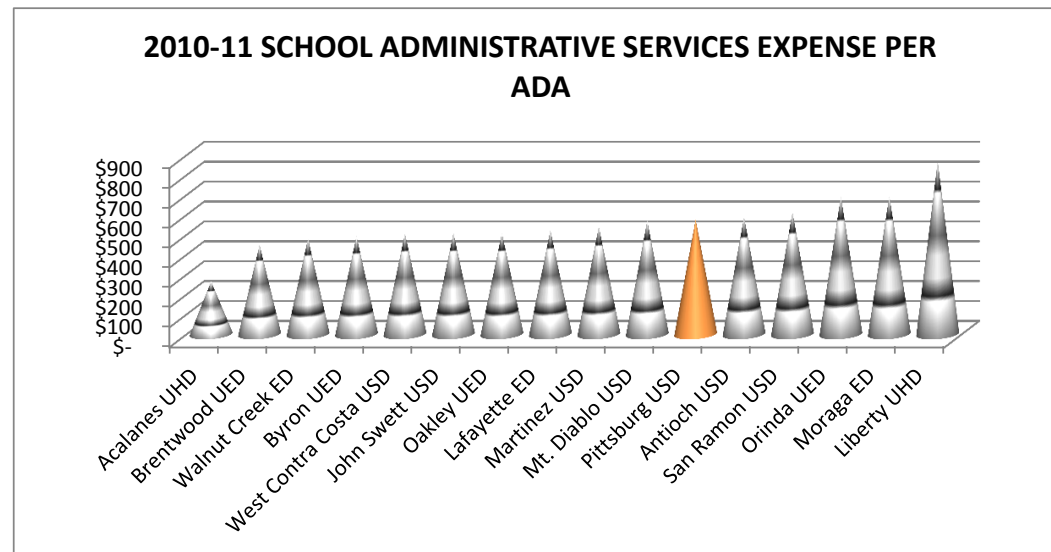
2010-11 INSTRUCTIONAL  
ADMINISTRATIVE SERVICES EXPENSE  
AS A % OF TOTAL EXPENSE

	RATE
Martinez USD	0.91%
Byron UED	1.00%
Brentwood UED	1.45%
John Swett USD	1.49%
Liberty UHD	1.62%
Moraga ED	1.68%
<b>Pittsburg USD</b>	<b>1.87%</b>
Oakley UED	2.02%
Antioch USD	2.24%
San Ramon USD	2.39%
Orinda UED	2.94%
Walnut Creek ED	4.00%
Lafayette ED	4.84%
Mt. Diablo USD	4.85%
Acalanes UHD	5.60%
West Contra Costa USD	6.59%



2010-11 SCHOOL ADMINISTRATIVE  
SERVICES EXPENSE PER ADA

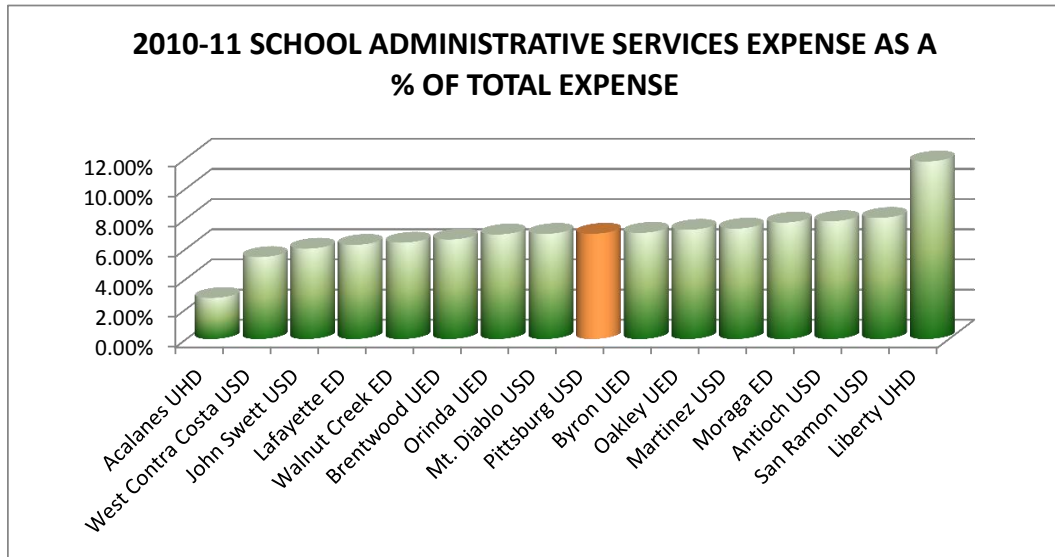
	DOLLARS
Acalanes UHD	\$ 265
Brentwood UED	\$ 449
Walnut Creek ED	\$ 481
Byron UED	\$ 493
West Contra Costa USD	\$ 507
John Swett USD	\$ 509
Oakley UED	\$ 509
Lafayette ED	\$ 523
Martinez USD	\$ 542
Mt. Diablo USD	\$ 571
<b>Pittsburg USD</b>	<b>\$ 576</b>
Antioch USD	\$ 590
San Ramon USD	\$ 615
Orinda UED	\$ 694
Moraga ED	\$ 696
Liberty UHD	\$ 869



2010-11 SCHOOL ADMINISTRATIVE SERVICES EXPENSE AS A % OF TOTAL EXPENSE

	RATE
Acalanes UHD	2.72%
West Contra Costa USD	5.43%
John Swett USD	5.99%
Lafayette ED	6.24%
Walnut Creek ED	6.39%
Brentwood UED	6.60%
Orinda UED	6.93%
Mt. Diablo USD	6.97%
<b>Pittsburg USD</b>	<b>6.98%</b>
Byron UED	7.04%
Oakley UED	7.24%
Martinez USD	7.32%
Moraga ED	7.72%
Antioch USD	7.81%
San Ramon USD	8.03%
Liberty UHD	11.77%

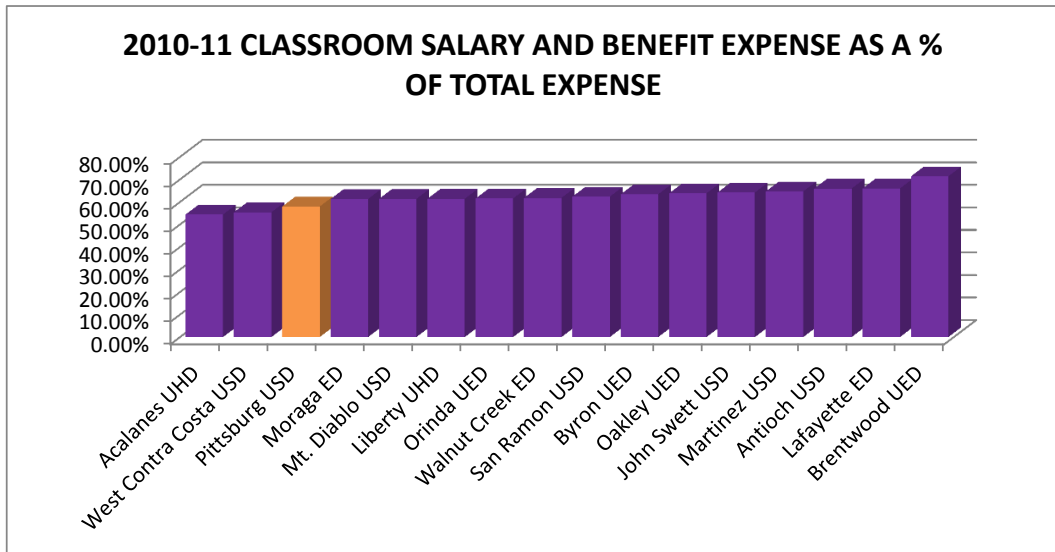
2010-11 SCHOOL ADMINISTRATIVE SERVICES EXPENSE AS A % OF TOTAL EXPENSE



2010-11 CLASSROOM SALARY AND BENEFIT EXPENSE AS A % OF TOTAL EXPENSE

	RATE
Acalanes UHD	54.37%
West Contra Costa USD	55.36%
<b>Pittsburg USD</b>	<b>57.94%</b>
Moraga ED	61.26%
Mt. Diablo USD	61.32%
Liberty UHD	61.36%
Orinda UED	61.51%
Walnut Creek ED	61.76%
San Ramon USD	62.32%
Byron UED	63.37%
Oakley UED	63.79%
John Swett USD	64.14%
Martinez USD	64.64%
Antioch USD	65.91%
Lafayette ED	65.94%
Brentwood UED	71.32%

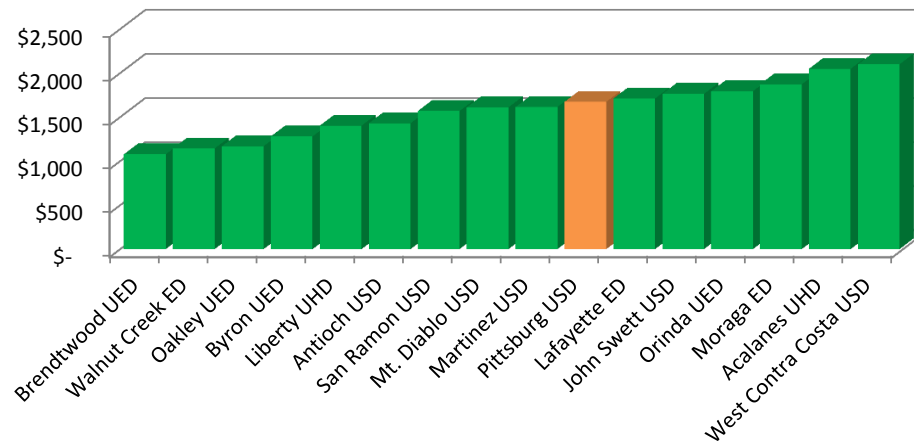
2010-11 CLASSROOM SALARY AND BENEFIT EXPENSE AS A % OF TOTAL EXPENSE



2010-11 TOTAL EMPLOYEE BENEFIT

EXPENSE PER ADA	DOLLARS
Brentwood UED	\$ 1,077
Walnut Creek ED	\$ 1,143
Oakley UED	\$ 1,168
Byron UED	\$ 1,280
Liberty UHD	\$ 1,402
Antioch USD	\$ 1,429
San Ramon USD	\$ 1,568
Mt. Diablo USD	\$ 1,610
Martinez USD	\$ 1,614
<b>Pittsburg USD</b>	<b>\$ 1,673</b>
Lafayette ED	\$ 1,711
John Swett USD	\$ 1,763
Orinda UED	\$ 1,793
Moraga ED	\$ 1,871
Acalanes UHD	\$ 2,047
West Contra Costa USD	\$ 2,098

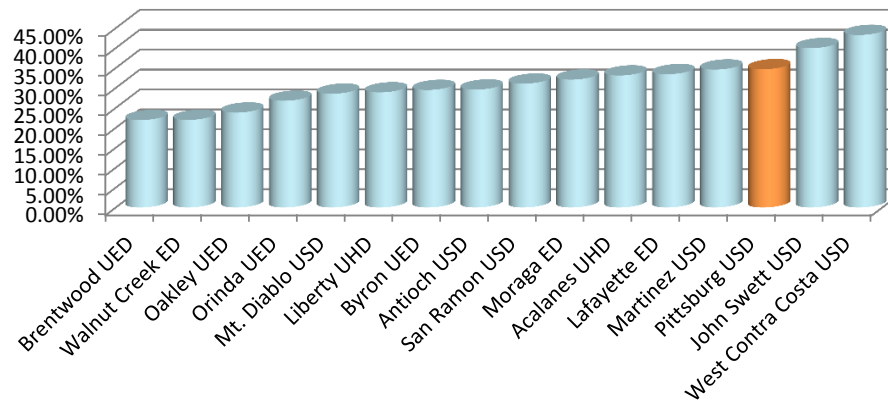
2010-11 TOTAL EMPLOYEE BENEFIT EXPENSE PER ADA



2010-11 EMPLOYEE BENEFIT EXPENSE

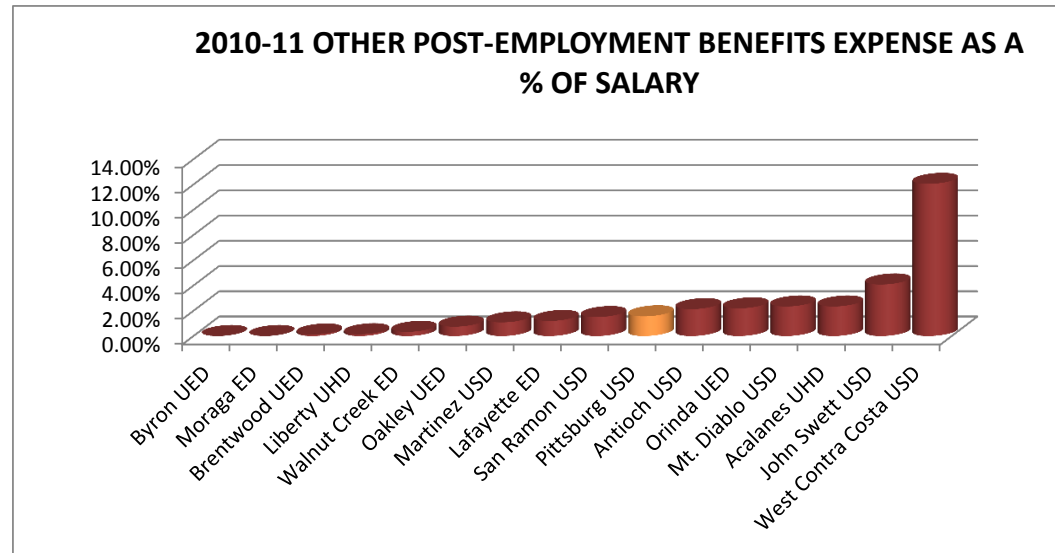
AS A % OF TOTAL SALARY	RATE
Brentwood UED	21.92%
Walnut Creek ED	21.96%
Oakley UED	23.80%
Orinda UED	26.77%
Mt. Diablo USD	28.53%
Liberty UHD	28.87%
Byron UED	29.48%
Antioch USD	29.57%
San Ramon USD	31.06%
Moraga ED	32.07%
Acalanes UHD	33.10%
Lafayette ED	33.43%
Martinez USD	34.59%
<b>Pittsburg USD</b>	<b>34.67%</b>
John Swett USD	39.97%
West Contra Costa USD	43.27%

2010-11 EMPLOYEE BENEFIT EXPENSE AS A % OF TOTAL SALARY



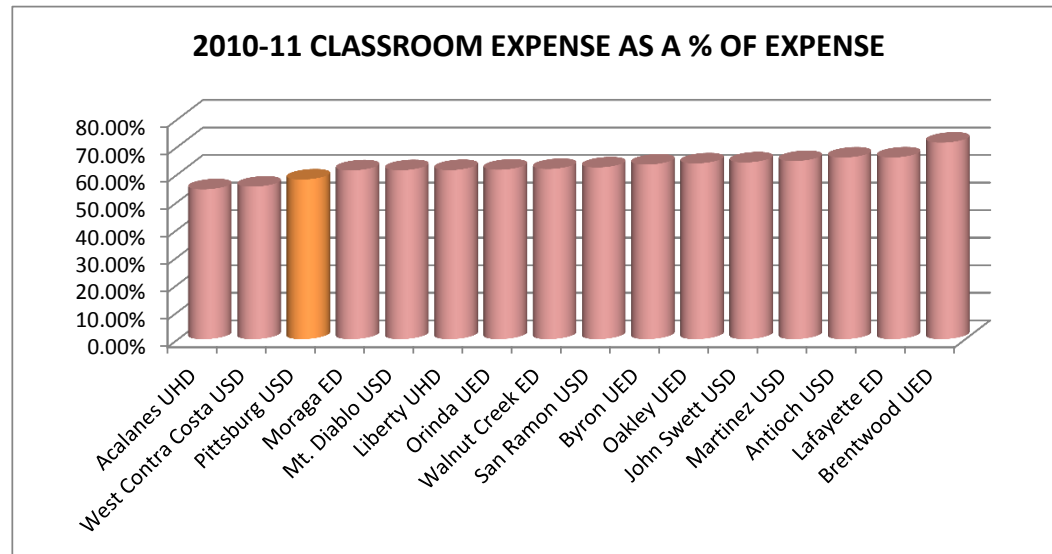
2010-11 OTHER POST-EMPLOYMENT  
BENEFITS EXPENSE AS A % OF SALARY RATE

Byron UED	0.00%
Moraga ED	0.00%
Brentwood UED	0.12%
Liberty UHD	0.14%
Walnut Creek ED	0.33%
Oakley UED	0.74%
Martinez USD	1.08%
Lafayette ED	1.19%
San Ramon USD	1.50%
<b>Pittsburg USD</b>	<b>1.56%</b>
Antioch USD	2.13%
Orinda UED	2.19%
Mt. Diablo USD	2.34%
Acalanes UHD	2.34%
John Swett USD	4.08%
West Contra Costa USD	12.05%



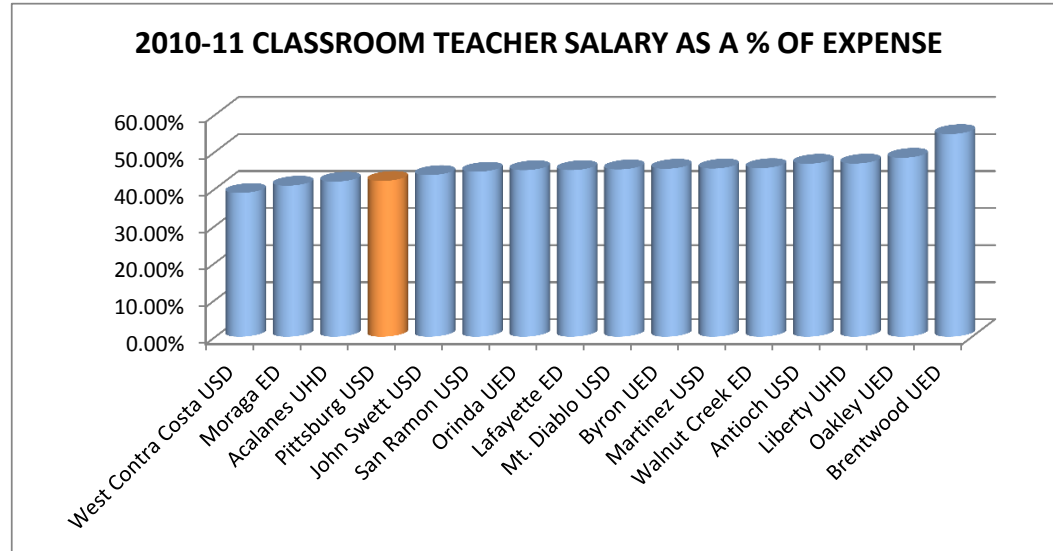
2010-11 CLASSROOM EXPENSE AS A  
% OF EXPENSE RATE

Acalanes UHD	54.37%
West Contra Costa USD	55.36%
<b>Pittsburg USD</b>	<b>57.94%</b>
Moraga ED	61.26%
Mt. Diablo USD	61.32%
Liberty UHD	61.36%
Orinda UED	61.51%
Walnut Creek ED	61.76%
San Ramon USD	62.32%
Byron UED	63.37%
Oakley UED	63.79%
John Swett USD	64.14%
Martinez USD	64.64%
Antioch USD	65.91%
Lafayette ED	65.94%
Brentwood UED	71.32%



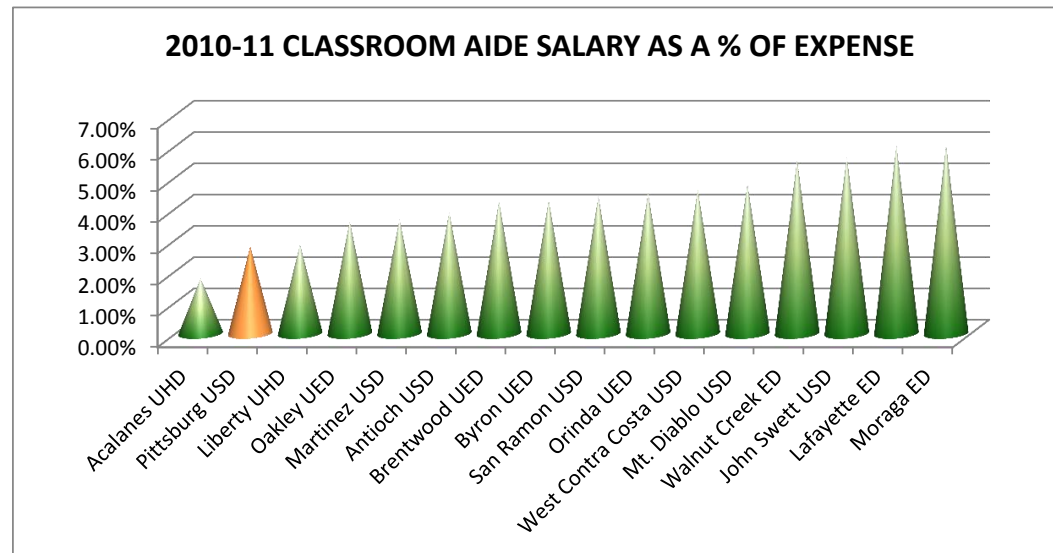
2010-11 CLASSROOM TEACHER  
SALARY AS A % OF EXPENSE

	RATE
West Contra Costa USD	38.80%
Moraga ED	40.77%
Acalanes UHD	41.85%
<b>Pittsburg USD</b>	<b>42.04%</b>
John Swett USD	43.63%
San Ramon USD	44.53%
Orinda UED	44.95%
Lafayette ED	44.97%
Mt. Diablo USD	45.16%
Byron UED	45.35%
Martinez USD	45.40%
Walnut Creek ED	45.51%
Antioch USD	46.69%
Liberty UHD	46.74%
Oakley UED	48.30%
Brentwood UED	54.70%



2010-11 CLASSROOM AIDE SALARY AS  
A % OF EXPENSE

	RATE
Acalanes UHD	1.77%
<b>Pittsburg USD</b>	<b>2.80%</b>
Liberty UHD	2.86%
Oakley UED	3.61%
Martinez USD	3.67%
Antioch USD	3.89%
Brentwood UED	4.24%
Byron UED	4.27%
San Ramon USD	4.41%
Orinda UED	4.50%
West Contra Costa USD	4.62%
Mt. Diablo USD	4.80%
Walnut Creek ED	5.57%
John Swett USD	5.67%
Lafayette ED	6.03%
Moraga ED	6.04%

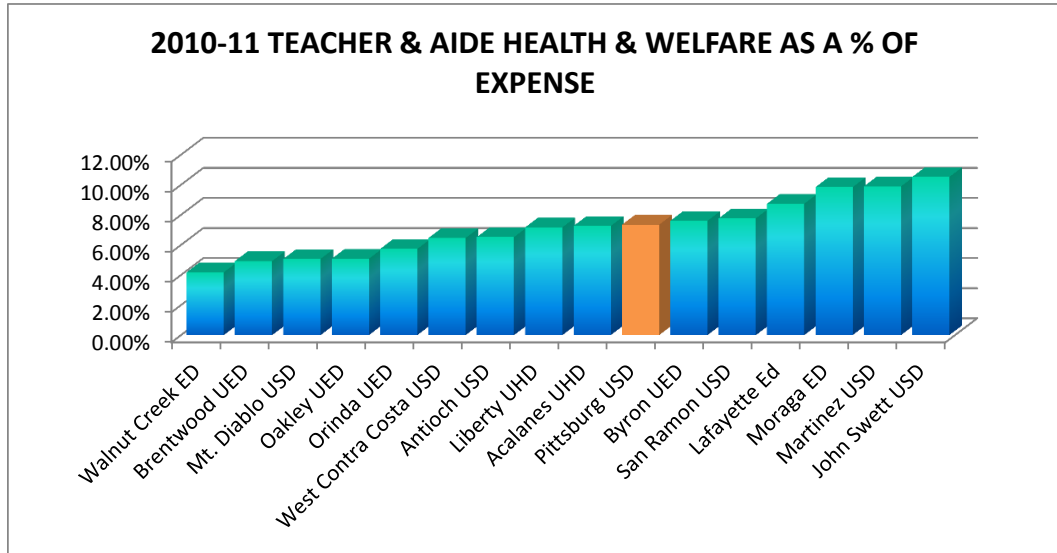




2010-11 TEACHER & AIDE HEALTH & WELFARE AS A % OF EXPENSE RATE

Walnut Creek ED	4.18%
Brentwood UED	4.93%
Mt. Diablo USD	5.07%
Oakley UED	5.08%
Orinda UED	5.73%
West Contra Costa USD	6.46%
Antioch USD	6.52%
Liberty UHD	7.17%
Acalanes UHD	7.26%
<b>Pittsburg USD</b>	<b>7.34%</b>
Byron UED	7.60%
San Ramon USD	7.77%
Lafayette Ed	8.74%
Moraga ED	9.84%
Martinez USD	9.89%
John Swett USD	10.52%

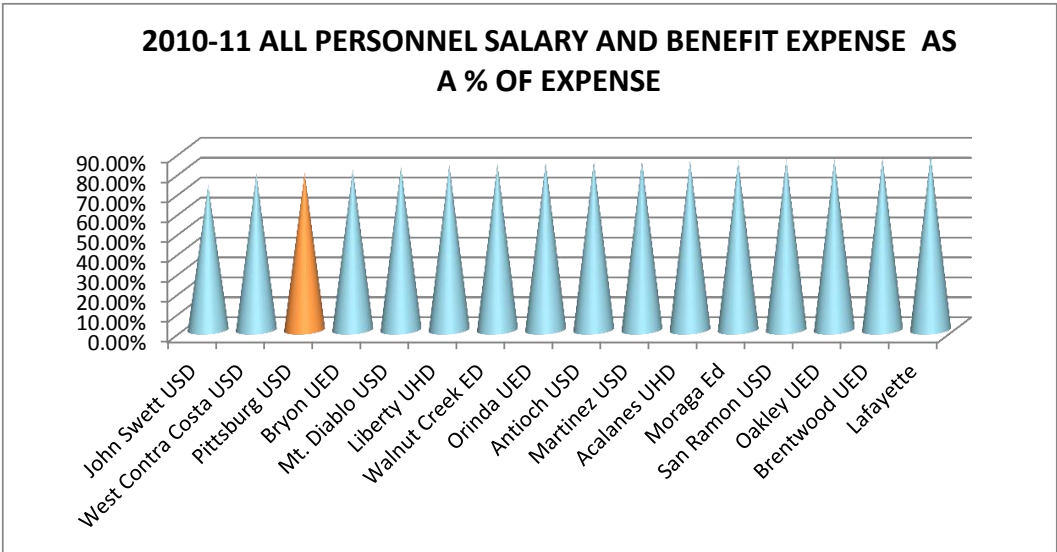
2010-11 TEACHER & AIDE HEALTH & WELFARE AS A % OF EXPENSE



2010-11 ALL PERSONNEL SALARY AND BENEFIT EXPENSE AS A % OF EXPENSE RATE

John Swett USD	73.07%
West Contra Costa USD	78.43%
<b>Pittsburg USD</b>	<b>78.94%</b>
Bryon UED	80.93%
Mt. Diablo USD	82.20%
Liberty UHD	83.01%
Walnut Creek ED	83.75%
Orinda UED	84.36%
Antioch USD	84.89%
Martinez USD	85.08%
Acalanes UHD	85.13%
Moraga Ed	85.41%
San Ramon USD	85.86%
Oakley UED	85.93%
Brentwood UED	86.54%
Lafayette	87.77%

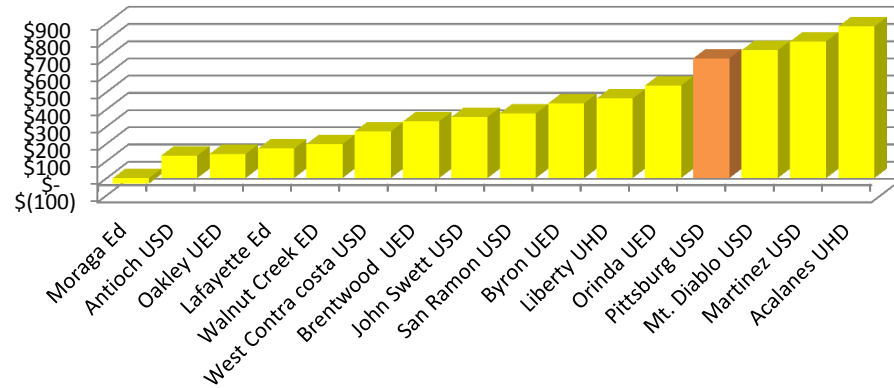
2010-11 ALL PERSONNEL SALARY AND BENEFIT EXPENSE AS A % OF EXPENSE



2010-11 MEASUREMENT OF  
FINANCIAL STABILITY REVENUE  
MINUS EXPENSE PER ADA

	DOLLARS
Moraga Ed	\$ (32)
Antioch USD	\$ 131
Oakley UED	\$ 141
Lafayette Ed	\$ 171
Walnut Creek ED	\$ 198
West Contra costa USD	\$ 271
Brentwood UED	\$ 330
John Swett USD	\$ 356
San Ramon USD	\$ 377
Byron UED	\$ 435
Liberty UHD	\$ 462
Orinda UED	\$ 538
<b>Pittsburg USD</b>	<b>\$ 697</b>
Mt. Diablo USD	\$ 743
Martinez USD	\$ 794
Acalanes UHD	\$ 882

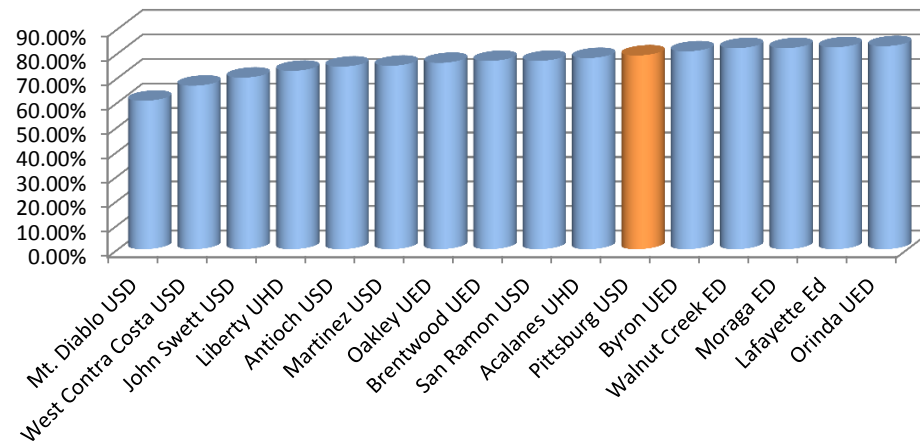
2010-11 MEASUREMENT OF FINANCIAL STABILITY REVENUE  
MINUS EXPENSE PER ADA



2010-11 GENERAL EDUCATION K-12  
AS A % OF EXPENSE

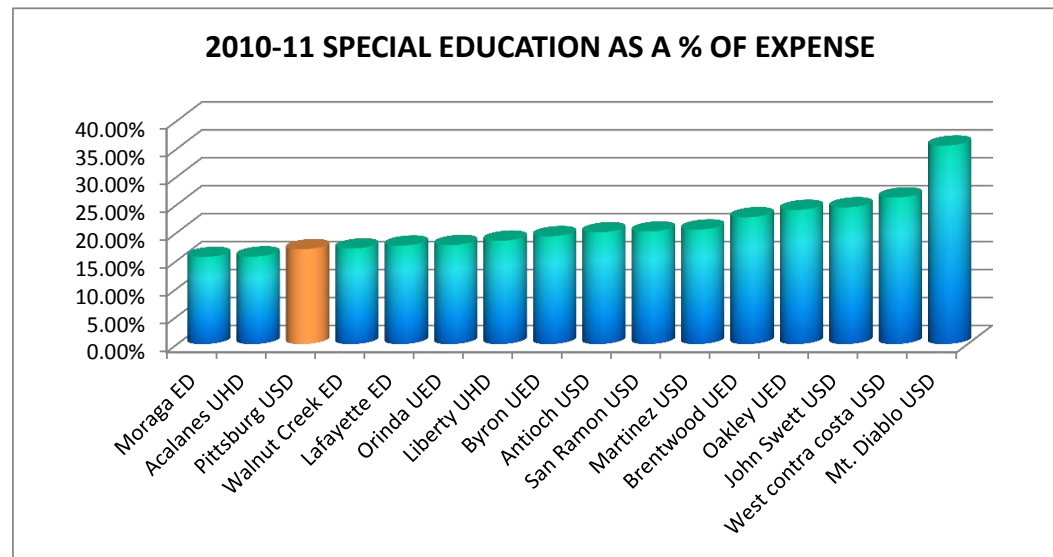
	RATE
Mt. Diablo USD	60.55%
West Contra Costa USD	66.69%
John Swett USD	69.98%
Liberty UHD	72.75%
Antioch USD	74.48%
Martinez USD	74.83%
Oakley UED	76.01%
Brentwood UED	76.81%
San Ramon USD	76.83%
Acalanes UHD	77.99%
<b>Pittsburg USD</b>	<b>79.04%</b>
Byron UED	80.71%
Walnut Creek ED	82.00%
Moraga Ed	82.03%
Lafayette Ed	82.39%
Orinda UED	82.83%

2010-11 GENERAL EDUCATION K-12 AS A % OF EXPENSE



2010-11 SPECIAL EDUCATION AS A %  
OF EXPENSE RATE

Moraga ED	15.57%
Acalanes UHD	15.66%
<b>Pittsburg USD</b>	<b>16.97%</b>
Walnut Creek ED	17.08%
Lafayette ED	17.61%
Orinda UED	17.71%
Liberty UHD	18.49%
Byron UED	19.29%
Antioch USD	19.99%
San Ramon USD	20.12%
Martinez USD	20.49%
Brentwood UED	22.68%
Oakley UED	23.99%
John Swett USD	24.45%
West contra costa USD	26.22%
Mt. Diablo USD	35.50%





# SACS REPORT

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	50,918,093.56	1,790,769.00	52,708,862.56	47,295,601.88	1,574,067.00	48,869,668.88	-7.3%
2) Federal Revenue		8100-8299	155,000.00	8,086,404.56	8,251,404.56	0.00	6,031,629.36	6,031,629.36	-26.9%
3) Other State Revenue		8300-8599	8,688,966.00	6,934,578.16	15,623,544.18	8,721,220.00	6,903,062.18	15,624,282.18	0.0%
4) Other Local Revenue		8600-8799	4,394,545.13	3,646,465.06	8,041,010.19	4,153,109.97	3,880,043.00	8,033,152.97	-0.1%
5) TOTAL, REVENUES			64,156,604.69	20,468,206.80	84,624,811.49	60,169,931.85	18,388,801.54	78,558,733.39	-7.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	29,118,905.00	8,507,348.84	37,626,253.84	30,089,430.00	7,927,305.84	38,016,735.84	1.0%
2) Classified Salaries		2000-2999	5,681,540.00	4,668,286.91	10,349,826.91	6,473,930.00	4,684,657.00	11,138,587.00	7.6%
3) Employee Benefits		3000-3999	11,818,680.00	4,235,625.14	16,054,305.14	13,131,644.00	4,397,002.16	17,528,646.16	9.2%
4) Books and Supplies		4000-4999	2,324,293.00	3,892,716.27	6,217,009.27	1,275,758.27	2,544,359.81	3,820,118.08	-38.6%
5) Services and Other Operating Expenditures		5000-5999	5,195,134.00	6,810,715.98	12,005,849.98	4,209,817.64	5,756,571.18	9,966,388.82	-17.0%
6) Capital Outlay		6000-6999	70,888.00	207,938.00	278,826.00	100,000.00	128,524.00	228,524.00	-18.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	38,416.00	0.00	38,416.00	38,416.00	0.00	38,416.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,015,985.00)	532,111.00	(483,874.00)	(947,228.00)	504,819.00	(442,409.00)	-8.6%
9) TOTAL, EXPENDITURES			53,231,871.00	28,854,742.14	82,086,613.14	54,371,767.91	25,923,238.99	80,295,006.90	-2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			10,924,733.69	(8,386,535.34)	2,538,198.35	5,798,163.94	(7,534,437.45)	(1,736,273.51)	-168.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	New
b) Transfers Out		7600-7629	1,897,766.00	0.00	1,897,766.00	1,897,766.00	0.00	1,897,766.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,382,305.00)	7,382,305.00	0.00	(7,382,305.00)	7,382,305.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,280,071.00)	7,382,305.00	(1,897,766.00)	(5,280,071.00)	7,382,305.00	2,102,234.00	-210.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,644,662.69	(1,004,230.34)	640,432.35	518,092.94	(152,132.45)	365,960.49	-42.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,329,826.75	4,801,463.79	10,131,290.54	6,974,489.44	3,797,233.45	10,771,722.89	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,329,826.75	4,801,463.79	10,131,290.54	6,974,489.44	3,797,233.45	10,771,722.89	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,329,826.75	4,801,463.79	10,131,290.54	6,974,489.44	3,797,233.45	10,771,722.89	6.3%
2) Ending Balance, June 30 (E + F1e)			6,974,489.44	3,797,233.45	10,771,722.89	7,492,582.38	3,645,101.00	11,137,683.38	3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	3,797,233.52	3,797,233.52	0.00	3,645,101.07	3,645,101.07	-4.0%
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	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Litigation Reserve	0000	9780				1,000,000.00		1,000,000.00	
Litigation Reserve	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	2,465,783.19	0.00	2,465,783.19	New
Unassigned/Unappropriated Amount		9790	5,974,489.44	(0.07)	5,974,489.37	4,026,799.19	(0.07)	4,026,799.12	-32.6%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment		8011	45,277,632.56	0.00	45,277,632.56	41,173,529.88	0.00	41,173,529.88	-9.1%
State Aid - Current Year		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8021	125,895.00	0.00	125,895.00	125,589.00	0.00	125,589.00	-0.2%
Tax Relief Subventions		8022	0.00	0.00	0.00	1.00	0.00	1.00	New
Homeowners' Exemptions		8029	624.00	0.00	624.00	624.00	0.00	624.00	0.0%
Timber Yield Tax		8041	4,889,796.00	0.00	4,889,796.00	4,919,523.00	0.00	4,919,523.00	0.6%
Other Subventions/In-Lieu Taxes		8042	447,598.00	0.00	447,598.00	471,393.00	0.00	471,393.00	5.3%
County & District Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll Taxes		8044	283,923.00	0.00	283,923.00	283,923.00	0.00	283,923.00	0.0%
Unsecured Roll Taxes		8045	1,454,601.00	0.00	1,454,601.00	1,710,154.00	0.00	1,710,154.00	17.6%
Prior Years' Taxes		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8088	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses									
Other In-Lieu Taxes									
Less: Non-Revenue Limit (50%) Adjustment									
<b>Subtotal, Revenue Limit Sources</b>			<b>52,480,069.56</b>	<b>0.00</b>	<b>52,480,069.56</b>	<b>48,684,736.88</b>	<b>0.00</b>	<b>48,684,736.88</b>	<b>-7.2%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,790,759.00)		(1,790,759.00)	(1,574,067.00)		(1,574,067.00)	-12.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,790,759.00	1,790,759.00		1,574,067.00	1,574,067.00	-12.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	228,783.00	0.00	228,783.00	184,932.00	0.00	184,932.00	-19.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>50,918,093.56</b>	<b>1,790,759.00</b>	<b>52,708,852.56</b>	<b>47,295,601.88</b>	<b>1,574,067.00</b>	<b>48,869,668.88</b>	<b>-7.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,363,981.31	1,363,981.31	0.00	1,376,005.00	1,376,005.00	0.9%
Special Education Discretionary Grants		8182	0.00	197,600.00	197,600.00	0.00	204,445.00	204,445.00	3.5%
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/ASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		1,678,535.25	1,678,535.25		834,599.00	834,599.00	-50.3%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,537,584.00	3,537,584.00		2,822,850.36	2,822,850.36	-20.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		849,969.00	849,969.00		320,601.00	320,601.00	-62.3%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		357,236.00	357,236.00		357,236.00	357,236.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		66,845.00	66,845.00		71,239.00	71,239.00	6.6%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	155,000.00	44,654.00	199,654.00	0.00	44,654.00	44,654.00	-77.6%
<b>TOTAL, FEDERAL REVENUE</b>			155,000.00	8,096,404.56	8,251,404.56	0.00	6,031,629.36	6,031,629.36	-26.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		532,373.00	532,373.00		532,373.00	532,373.00	0.0%
Economic Impact Aid	7090-7091	8311		2,086,242.00	2,086,242.00		2,015,089.00	2,015,089.00	-3.4%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,897,766.00	0.00	1,897,766.00	1,897,766.00	0.00	1,897,766.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,347,632.00	0.00	2,347,632.00	2,347,632.00	0.00	2,347,632.00	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	1,179,724.00	254,446.00	1,434,170.00	1,211,978.00	244,197.00	1,456,175.00	1.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,851,832.00	1,851,832.00		1,851,832.00	1,851,832.00	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		109,161.18	109,161.18		86,530.18	86,530.18	-20.7%
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		2,086,900.00	2,086,900.00		2,169,700.00	2,169,700.00	4.0%
All Other State Revenue	All Other	8590	3,263,844.00	13,624.00	3,277,468.00	3,263,844.00	3,341.00	3,267,185.00	-0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			8,688,966.00	6,934,578.18	15,623,544.18	8,721,220.00	6,903,062.18	15,624,282.18	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,087,191.97	0.00	1,087,191.97	1,087,191.97	0.00	1,087,191.97	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	157,700.00	0.00	157,700.00	217,918.00	0.00	217,918.00	38.2%
Interest		8660	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	374,173.00	374,173.00	0.00	283,240.00	283,240.00	-24.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,129,653.16	123,093.06	3,252,746.22	2,828,000.00	20,000.00	2,848,000.00	-12.4%
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		3,149,199.00	3,149,199.00		3,576,803.00	3,576,803.00	13.6%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,394,545.13</b>	<b>3,646,465.06</b>	<b>8,041,010.19</b>	<b>4,163,109.97</b>	<b>3,880,043.00</b>	<b>8,033,152.97</b>	<b>-0.1%</b>
<b>TOTAL, REVENUES</b>			<b>64,156,604.69</b>	<b>20,468,206.80</b>	<b>84,624,811.49</b>	<b>60,169,931.85</b>	<b>18,388,801.54</b>	<b>78,558,733.39</b>	<b>-7.2%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	25,176,377.00	6,684,977.84	31,861,354.84	25,742,640.00	6,326,468.84	32,069,108.84	0.7%
Certificated Pupil Support Salaries		1200	831,367.00	991,096.00	1,822,463.00	835,991.00	972,012.00	1,808,003.00	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,004,853.00	831,275.00	3,836,128.00	3,510,799.00	628,825.00	4,139,624.00	7.9%
Other Certificated Salaries		1900	106,308.00	0.00	106,308.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>29,118,905.00</b>	<b>8,507,348.84</b>	<b>37,626,253.84</b>	<b>30,089,430.00</b>	<b>7,927,305.84</b>	<b>38,016,735.84</b>	<b>1.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	133,021.00	1,851,447.91	1,984,468.91	175,199.00	1,853,368.00	2,028,567.00	2.2%
Classified Support Salaries		2200	1,823,889.00	1,839,587.00	3,663,476.00	2,152,464.00	1,895,526.00	4,048,990.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	734,453.00	322,170.00	1,056,623.00	902,908.00	205,028.00	1,107,936.00	4.9%
Clerical, Technical and Office Salaries		2400	2,420,730.00	503,851.00	2,924,581.00	2,476,850.00	495,555.00	2,972,405.00	1.6%
Other Classified Salaries		2900	569,447.00	151,231.00	720,678.00	766,509.00	214,180.00	980,689.00	36.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,681,540.00</b>	<b>4,668,286.91</b>	<b>10,349,826.91</b>	<b>6,473,930.00</b>	<b>4,664,657.00</b>	<b>11,138,587.00</b>	<b>7.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,288,270.00	574,042.30	2,862,312.30	2,457,257.00	587,267.14	3,044,524.14	6.4%
PERS		3201-3202	589,134.00	502,446.00	1,091,579.00	740,855.00	557,833.00	1,298,688.00	19.0%
OASDI/Medicare/Alternative		3301-3302	779,985.00	447,574.88	1,227,559.88	874,125.00	455,721.94	1,329,846.94	8.3%
Health and Welfare Benefits		3401-3402	6,132,804.00	1,951,971.00	8,084,775.00	6,094,551.00	2,017,351.00	8,111,902.00	0.3%
Unemployment Insurance		3501-3502	514,236.00	174,132.47	688,368.47	388,369.00	141,793.13	530,162.13	-23.0%
Workers' Compensation		3601-3602	988,151.00	375,557.38	1,363,708.38	1,309,069.00	432,724.08	1,741,793.08	27.7%
OPEB, Allocated		3701-3702	399,951.00	136,955.11	536,906.11	1,166,293.00	150,215.87	1,316,508.87	145.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	126,149.00	72,947.00	199,096.00	101,125.00	54,096.00	155,221.00	-22.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,818,680.00</b>	<b>4,235,625.14</b>	<b>16,054,305.14</b>	<b>13,131,644.00</b>	<b>4,397,002.16</b>	<b>17,528,646.16</b>	<b>9.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	296,078.00	334,019.00	630,097.00	150,000.00	249,197.00	399,197.00	-36.6%
Books and Other Reference Materials		4200	93,380.00	386,391.00	479,771.00	21,800.00	171,014.30	192,814.30	-59.8%
Materials and Supplies		4300	1,557,993.63	2,573,738.56	4,131,732.19	915,082.83	1,937,453.51	2,852,536.34	-31.0%
Noncapitalized Equipment		4400	376,841.37	598,567.71	975,409.08	188,875.44	186,695.00	375,570.44	-61.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,324,293.00</b>	<b>3,892,716.27</b>	<b>6,217,009.27</b>	<b>1,275,758.27</b>	<b>2,544,359.81</b>	<b>3,820,118.08</b>	<b>-38.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,069,711.00	2,069,711.00	0.00	2,736,306.00	2,736,306.00	32.2%
Travel and Conferences		5200	109,141.00	234,830.00	343,971.00	134,397.00	193,535.00	327,932.00	-4.7%
Dues and Memberships		5300	28,855.00	0.00	28,855.00	30,240.00	0.00	30,240.00	4.8%
Insurance		5400 - 5450	630,000.00	0.00	630,000.00	700,000.00	0.00	700,000.00	11.1%
Operations and Housekeeping Services		5500	1,891,474.00	0.00	1,891,474.00	1,387,762.00	0.00	1,387,762.00	-26.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	822,881.00	609,061.00	1,431,942.00	337,976.00	424,291.00	762,267.00	-46.8%
Transfers of Direct Costs		5710	95,722.00	(95,722.00)	0.00	112,959.00	(112,959.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,676.00	19,263.00	26,939.00	11,517.00	12,800.00	24,317.00	-9.7%
Professional/Consulting Services and Operating Expenditures		5800	1,521,195.00	3,940,500.98	5,461,695.98	1,425,139.64	2,470,648.18	3,895,787.82	-28.7%
Communications		5900	88,190.00	33,072.00	121,262.00	69,827.00	31,950.00	101,777.00	-16.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,195,134.00</b>	<b>6,810,715.98</b>	<b>12,005,849.98</b>	<b>4,209,817.64</b>	<b>5,756,571.18</b>	<b>9,966,388.82</b>	<b>-17.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	24,000.00	34,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,888.00	94,524.00	155,412.00	100,000.00	78,524.00	178,524.00	14.9%
Equipment Replacement		6500	0.00	89,414.00	89,414.00	0.00	50,000.00	50,000.00	-44.1%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>70,888.00</b>	<b>207,938.00</b>	<b>278,826.00</b>	<b>100,000.00</b>	<b>128,524.00</b>	<b>228,524.00</b>	<b>-18.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	38,416.00	0.00	38,416.00	38,416.00	0.00	38,416.00	0.0%
Tuition, Excess Costs, and/or Deficit 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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>38,416.00</b>	<b>0.00</b>	<b>38,416.00</b>	<b>38,416.00</b>	<b>0.00</b>	<b>38,416.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(532,111.00)	532,111.00	0.00	(504,819.00)	504,819.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(483,874.00)	0.00	(483,874.00)	(442,409.00)	0.00	(442,409.00)	-8.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,015,985.00)</b>	<b>532,111.00</b>	<b>(483,874.00)</b>	<b>(947,228.00)</b>	<b>504,819.00</b>	<b>(442,409.00)</b>	<b>-8.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>53,231,871.00</b>	<b>28,854,742.14</b>	<b>82,086,613.14</b>	<b>54,371,767.91</b>	<b>25,923,238.99</b>	<b>80,295,006.90</b>	<b>-2.2%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>									
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	1,897,766.00	0.00	1,897,766.00	1,897,766.00	0.00	1,897,766.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,897,766.00</b>	<b>0.00</b>	<b>1,897,766.00</b>	<b>1,897,766.00</b>	<b>0.00</b>	<b>1,897,766.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(7,382,305.00)	7,382,305.00	0.00	(7,382,305.00)	7,382,305.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(7,382,305.00)</b>	<b>7,382,305.00</b>	<b>0.00</b>	<b>(7,382,305.00)</b>	<b>7,382,305.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(9,280,071.00)</b>	<b>7,382,305.00</b>	<b>(1,897,766.00)</b>	<b>(5,280,071.00)</b>	<b>7,382,305.00</b>	<b>2,102,234.00</b>	<b>-210.8%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	50,918,093.56	1,790,759.00	52,708,852.56	47,295,601.88	1,574,067.00	48,869,668.88	-7.3%
2) Federal Revenue		8100-8299	155,000.00	8,096,404.56	8,251,404.56	0.00	6,031,629.36	6,031,629.36	-26.9%
3) Other State Revenue		8300-8599	8,688,966.00	6,934,578.18	15,623,544.18	8,721,220.00	6,903,062.18	15,624,282.18	0.0%
4) Other Local Revenue		8600-8799	4,394,545.13	3,646,465.06	8,041,010.19	4,153,109.97	3,880,043.00	8,033,152.97	-0.1%
5) TOTAL, REVENUES			64,156,604.69	20,468,206.80	84,624,811.49	60,169,931.85	18,388,801.54	78,558,733.39	-7.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		35,146,526.87	19,620,074.55	54,766,601.42	35,270,880.51	17,523,971.76	52,794,852.27	-3.6%
2) Instruction - Related Services	2000-2999		6,631,478.97	2,502,530.88	9,134,009.85	7,361,855.00	1,907,245.00	9,269,100.00	1.5%
3) Pupil Services	3000-3999		1,644,020.00	3,510,288.71	5,154,308.71	1,653,146.00	3,563,520.23	5,216,666.23	1.2%
4) Ancillary Services	4000-4999		181,099.00	0.00	181,099.00	112,953.00	0.00	112,953.00	-37.6%
5) Community Services	5000-5999		25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,986,602.16	574,671.00	3,561,273.16	3,836,742.40	550,995.00	4,387,737.40	23.2%
8) Plant Services	8000-8999		6,578,728.00	2,647,177.00	9,225,905.00	6,097,775.00	2,377,507.00	8,475,282.00	-8.1%
9) Other Outgo	9000-9999	Except 7600-7699	38,416.00	0.00	38,416.00	38,416.00	0.00	38,416.00	0.0%
10) TOTAL, EXPENDITURES			53,231,871.00	28,854,742.14	82,086,613.14	54,371,767.91	25,923,238.99	80,295,006.90	-2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,924,733.69	(8,386,535.34)	2,538,198.35	5,798,163.94	(7,534,437.45)	(1,736,273.51)	-168.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	New
b) Transfers Out		7600-7629	1,897,766.00	0.00	1,897,766.00	1,897,766.00	0.00	1,897,766.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,382,305.00)	7,382,305.00	0.00	(7,382,305.00)	7,382,305.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,280,071.00)	7,382,305.00	(1,897,766.00)	(5,280,071.00)	7,382,305.00	2,102,234.00	-210.8%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,644,862.69	(1,004,230.34)	640,432.35	518,092.94	(152,132.45)	365,960.49	-42.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,329,826.75	4,801,463.79	10,131,290.54	6,974,489.44	3,797,233.45	10,771,722.89	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,329,826.75	4,801,463.79	10,131,290.54	6,974,489.44	3,797,233.45	10,771,722.89	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,329,826.75	4,801,463.79	10,131,290.54	6,974,489.44	3,797,233.45	10,771,722.89	6.3%
2) Ending Balance, June 30 (E + F1e)			6,974,489.44	3,797,233.45	10,771,722.89	7,492,582.38	3,645,101.00	11,137,683.38	3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	3,797,233.52	3,797,233.52	0.00	3,645,101.07	3,645,101.07	-4.0%
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	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Litigation Reserve	0000	9780				1,000,000.00		1,000,000.00	
Litigation Reserve	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	2,465,783.19	0.00	2,465,783.19	New
Unassigned/Unappropriated Amount		9790	5,974,489.44	(0.07)	5,974,489.37	4,026,799.19	(0.07)	4,026,799.12	-32.6%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
3200	ARRA: State Fiscal Stabilization Fund	540,205.28	540,205.28
5640	Medi-Cal Billing Option	38,213.07	12,615.07
6500	Special Education	349,605.00	349,605.00
7090	Economic Impact Aid (EIA)	561,917.31	579,135.31
7091	Economic Impact Aid: Limited English Proficiency (LEP)	80,121.13	87,154.13
7230	Transportation: Home to School	35,166.43	69,368.43
7400	Quality Education Investment Act	1,759,997.16	1,528,025.16
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	77,193.92	153,587.92
9010	Other Restricted Local	354,814.22	325,404.77
Total, Restricted Balance		<u>3,797,233.52</u>	<u>3,645,101.07</u>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	483,361.00	404,731.00	-16.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,545.00	205,000.00	5.9%
5) TOTAL, REVENUES			676,906.00	609,731.00	-9.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,317,219.00	1,572,500.00	19.4%
2) Classified Salaries		2000-2999	386,391.00	275,602.00	-28.7%
3) Employee Benefits		3000-3999	404,838.00	450,873.00	11.4%
4) Books and Supplies		4000-4999	222,473.00	176,072.00	-20.9%
5) Services and Other Operating Expenditures		5000-5999	428,250.00	365,397.00	-14.7%
6) Capital Outlay		6000-6999	137,386.00	94,097.00	-31.5%
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	283,874.00	242,409.00	-14.6%
9) TOTAL, EXPENDITURES			3,180,431.00	3,176,950.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,503,525.00)	(2,567,219.00)	2.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,897,766.00	1,897,766.00	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			1,897,766.00	1,897,766.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(605,759.00)	(669,453.00)	10.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,038,829.92	1,433,070.92	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,038,829.92	1,433,070.92	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,038,829.92	1,433,070.92	-29.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,295.56	9,295.56	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	1,423,775.36	754,322.36	-47.0%
Reserved for Designated Program Use	0000	9780		754,322.36	
Reserve for Designated Program Use	0000	9780	1,423,775.36		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	11,471.00	7,008.00	-38.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	471,890.00	397,723.00	-15.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>483,361.00</b>	<b>404,731.00</b>	<b>-16.3%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	193,545.00	205,000.00	5.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>193,545.00</b>	<b>205,000.00</b>	<b>5.9%</b>
<b>TOTAL, REVENUES</b>			<b>676,906.00</b>	<b>609,731.00</b>	<b>-9.9%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	986,528.00	1,255,679.00	27.3%
Certificated Pupil Support Salaries		1200	26,210.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	304,481.00	316,821.00	4.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,317,219.00</b>	<b>1,572,500.00</b>	<b>19.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	31,719.00	32,271.00	1.7%
Classified Support Salaries		2200	137,364.00	96,946.00	-29.4%
Classified Supervisors' and Administrators' Salaries		2300	41,639.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	175,669.00	146,385.00	-16.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>386,391.00</b>	<b>275,602.00</b>	<b>-28.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	69,009.00	84,406.00	22.3%
PERS		3201-3202	35,890.00	42,339.00	18.0%
OASDI/Medicare/Alternative		3301-3302	38,418.00	47,529.00	23.7%
Health and Welfare Benefits		3401-3402	175,833.00	168,520.00	-4.2%
Unemployment Insurance		3501-3502	19,902.00	19,820.00	-0.4%
Workers' Compensation		3601-3602	43,956.00	64,459.00	46.6%
OPEB, Allocated		3701-3702	15,919.00	19,524.00	22.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,911.00	4,276.00	-27.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>404,838.00</b>	<b>450,873.00</b>	<b>11.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	38,650.00	33,397.00	-13.6%
Books and Other Reference Materials		4200	34,744.00	30,973.00	-10.9%
Materials and Supplies		4300	149,079.00	111,702.00	-25.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>222,473.00</b>	<b>176,072.00</b>	<b>-20.9%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	12,000.00	0.00	-100.0%
Travel and Conferences		5200	29,285.00	18,997.00	-35.1%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	1,500.00	1,500.00	0.0%
Operations and Housekeeping Services		5500	159,850.00	157,600.00	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,800.00	22,300.00	-10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,400.00	3,000.00	-11.8%
Professional/Consulting Services and Operating Expenditures		5800	146,415.00	129,000.00	-11.9%
Communications		5900	50,000.00	32,000.00	-36.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>428,250.00</b>	<b>365,397.00</b>	<b>-14.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	50,000.00	25,000.00	-50.0%
Buildings and Improvements of Buildings		6200	83,506.00	35,097.00	-58.0%
Equipment		6400	3,880.00	34,000.00	776.3%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>137,386.00</b>	<b>94,097.00</b>	<b>-31.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	283,874.00	242,409.00	-14.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			283,874.00	242,409.00	-14.6%
<b>TOTAL, EXPENDITURES</b>			3,180,431.00	3,176,950.00	-0.1%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,897,766.00	1,897,766.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,897,766.00</b>	<b>1,897,766.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>1,897,766.00</b>	<b>1,897,766.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	483,361.00	404,731.00	-16.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,545.00	205,000.00	5.9%
5) TOTAL, REVENUES			676,906.00	609,731.00	-9.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,567,400.00	1,837,276.00	17.2%
2) Instruction - Related Services	2000-2999		761,381.00	688,267.00	-9.6%
3) Pupil Services	3000-3999		43,810.00	15,000.00	-65.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		283,874.00	242,409.00	-14.6%
8) Plant Services	8000-8999		523,966.00	393,998.00	-24.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,180,431.00	3,176,950.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,503,525.00)	(2,567,219.00)	2.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,897,766.00	1,897,766.00	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			1,897,766.00	1,897,766.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(605,759.00)	(669,453.00)	10.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,038,829.92	1,433,070.92	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,038,829.92	1,433,070.92	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,038,829.92	1,433,070.92	-29.7%
2) Ending Balance, June 30 (E + F1e)			1,433,070.92	763,617.92	-46.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,295.56	9,295.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,423,775.36	754,322.36	-47.0%
Reserved for Designated Program Use	0000	9780		754,322.36	
Reserve for Designated Program Use	0000	9780	1,423,775.36		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	9,295.56	9,295.56
<b>Total, Restricted Balance</b>		<b>9,295.56</b>	<b>9,295.56</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	617.80	617.80	0.0%
3) Other State Revenue		8300-8599	1,785,094.10	1,330,130.00	-25.5%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			1,785,761.90	1,330,747.80	-25.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	500,354.10	424,737.00	-15.1%
2) Classified Salaries		2000-2999	530,340.00	430,975.00	-18.7%
3) Employee Benefits		3000-3999	508,644.00	457,313.00	-10.1%
4) Books and Supplies		4000-4999	80,011.80	3,617.80	-95.5%
5) Services and Other Operating Expenditures		5000-5999	119,822.00	13,855.00	-88.4%
6) Capital Outlay		6000-6999	250.00	250.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,739,421.90	1,330,747.80	-23.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			46,340.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			46,340.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,591.11	267,931.11	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,591.11	267,931.11	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,591.11	267,931.11	20.9%
2) Ending Balance, June 30 (E + F1e)			267,931.11	267,931.11	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			267,931.11	267,931.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	617.80	617.80	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>617.80</b>	<b>617.80</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,769,592.99	1,320,130.00	-25.4%
All Other State Revenue	All Other	8590	15,501.11	10,000.00	-35.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,785,094.10</b>	<b>1,330,130.00</b>	<b>-25.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,785,761.90</b>	<b>1,330,747.80</b>	<b>-25.5%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	391,141.10	308,094.00	-21.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,213.00	116,643.00	6.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>500,354.10</b>	<b>424,737.00</b>	<b>-15.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	347,346.00	236,663.00	-31.9%
Classified Support Salaries		2200	78,160.00	79,221.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,834.00	115,091.00	9.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>530,340.00</b>	<b>430,975.00</b>	<b>-18.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	16,016.00	13,653.00	-14.8%
PERS		3201-3202	87,538.00	92,875.00	6.1%
OASDI/Medicare/Alternative		3301-3302	60,189.00	59,173.00	-1.7%
Health and Welfare Benefits		3401-3402	268,896.00	221,910.00	-17.5%
Unemployment Insurance		3501-3502	15,434.00	10,193.00	-34.0%
Workers' Compensation		3601-3602	29,361.00	34,621.00	17.9%
OPEB, Allocated		3701-3702	12,285.00	11,835.00	-3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	18,925.00	13,053.00	-31.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>508,644.00</b>	<b>457,313.00</b>	<b>-10.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	54,511.80	3,117.80	-94.3%
Noncapitalized Equipment		4400	500.00	500.00	0.0%
Food		4700	25,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>80,011.80</b>	<b>3,617.80</b>	<b>-95.5%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,200.00	2,800.00	27.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	74,892.00	6,450.00	-91.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,700.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,775.00	775.00	-97.0%
Professional/Consulting Services and Operating Expenditures		5800	5,955.00	3,530.00	-40.7%
Communications		5900	300.00	300.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>119,822.00</b>	<b>13,855.00</b>	<b>-88.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	250.00	250.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>250.00</b>	<b>250.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,739,421.90</b>	<b>1,330,747.80</b>	<b>-23.5%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	617.80	617.80	0.0%
3) Other State Revenue		8300-8599	1,785,094.10	1,330,130.00	-25.5%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			1,785,761.90	1,330,747.80	-25.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,175,458.90	871,430.80	-25.9%
2) Instruction - Related Services	2000-2999		320,400.00	332,011.00	3.6%
3) Pupil Services	3000-3999		50,000.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		193,563.00	127,306.00	-34.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,739,421.90	1,330,747.80	-23.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			46,340.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			46,340.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,591.11	267,931.11	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,591.11	267,931.11	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,591.11	267,931.11	20.9%
2) Ending Balance, June 30 (E + F1e)			267,931.11	267,931.11	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			267,931.11	267,931.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
5035	Child Development: Quality Improvement Activities	617.80	617.80
6052	Child Development: Prekindergarten and Family Literacy, Proj	11,002.11	11,002.11
6105	Child Development: California State Preschool Program	81,677.99	81,677.99
6130	Child Development: Center-Based Reserve Account	173,754.15	173,754.15
9010	Other Restricted Local	879.06	879.06
<b>Total, Restricted Balance</b>		<b>267,931.11</b>	<b>267,931.11</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,141,014.90	5,001,800.81	20.8%
3) Other State Revenue		8300-8599	365,000.00	350,000.00	-4.1%
4) Other Local Revenue		8600-8799	400,000.00	400,000.00	0.0%
5) TOTAL, REVENUES			4,906,014.90	5,751,800.81	17.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,429,520.00	1,689,866.91	18.2%
3) Employee Benefits		3000-3999	572,337.00	703,063.00	22.8%
4) Books and Supplies		4000-4999	2,347,352.00	2,567,000.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	233,910.00	267,908.00	14.5%
6) Capital Outlay		6000-6999	908,962.90	323,962.90	-64.4%
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	200,000.00	200,000.00	0.0%
9) TOTAL, EXPENDITURES			5,692,081.90	5,751,800.81	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(786,067.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(786,067.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,653,501.30	867,434.30	-47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,653,501.30	867,434.30	-47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,653,501.30	867,434.30	-47.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	769,424.79	769,424.79	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	98,009.51	98,009.51	0.0%
Reserved for Designated Program Use	0000	9780		98,009.51	
Reserved for Designated Program Use	0000	9780	98,009.51		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,117,052.00	4,977,837.91	20.9%
Other Federal Revenue		8290	23,962.90	23,962.90	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			4,141,014.90	5,001,800.81	20.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	365,000.00	350,000.00	-4.1%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			365,000.00	350,000.00	-4.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	400,000.00	400,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			400,000.00	400,000.00	0.0%
<b>TOTAL, REVENUES</b>			4,906,014.90	5,751,800.81	17.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,195,968.00	1,435,950.91	20.1%
Classified Supervisors' and Administrators' Salaries		2300	142,740.00	156,096.00	9.4%
Clerical, Technical and Office Salaries		2400	90,812.00	97,820.00	7.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,429,520.00</b>	<b>1,689,866.91</b>	<b>18.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	130,218.00	197,790.00	51.9%
OASDI/Medicare/Alternative		3301-3302	99,199.00	142,533.00	43.7%
Health and Welfare Benefits		3401-3402	266,012.00	249,175.00	-6.3%
Unemployment Insurance		3501-3502	20,911.00	20,834.00	-0.4%
Workers' Compensation		3601-3602	39,759.00	69,410.00	74.6%
OPEB, Allocated		3701-3702	16,238.00	23,321.00	43.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>572,337.00</b>	<b>703,063.00</b>	<b>22.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	111,750.00	67,000.00	-40.0%
Noncapitalized Equipment		4400	185,000.00	85,000.00	-54.1%
Food		4700	2,050,602.00	2,415,000.00	17.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,347,352.00</b>	<b>2,567,000.00</b>	<b>9.4%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,274.00	15,000.00	33.0%
Dues and Memberships		5300	3,500.00	2,500.00	-28.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,750.00	93,500.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	65,000.00	160.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(56,114.00)	(28,092.00)	-49.9%
Professional/Consulting Services and Operating Expenditures		5800	152,000.00	115,000.00	-24.3%
Communications		5900	7,500.00	5,000.00	-33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>233,910.00</b>	<b>267,908.00</b>	<b>14.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	793,962.90	173,962.90	-78.1%
Equipment Replacement		6500	115,000.00	150,000.00	30.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>908,962.90</b>	<b>323,962.90</b>	<b>-64.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	200,000.00	200,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,692,081.90</b>	<b>5,751,800.81</b>	<b>1.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,141,014.90	5,001,800.81	20.8%
3) Other State Revenue		8300-8599	365,000.00	350,000.00	-4.1%
4) Other Local Revenue		8600-8799	400,000.00	400,000.00	0.0%
5) TOTAL, REVENUES			4,906,014.90	5,751,800.81	17.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,353,599.90	5,410,568.81	1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		200,000.00	200,000.00	0.0%
8) Plant Services	8000-8999		138,482.00	141,232.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,692,081.90	5,751,800.81	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(786,067.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(786,067.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,653,501.30	867,434.30	-47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,653,501.30	867,434.30	-47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,653,501.30	867,434.30	-47.5%
2) Ending Balance, June 30 (E + F1e)			867,434.30	867,434.30	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			769,424.79	769,424.79	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	98,009.51	98,009.51	0.0%
Reserved for Designated Program Use	0000	9780		98,009.51	
Reserved for Designated Program Use	0000	9780	98,009.51		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	745,461.89	745,461.89
5314	Child Nutrition: Equipment Assistance Grants	23,962.90	23,962.90
<b>Total, Restricted Balance</b>		<b>769,424.79</b>	<b>769,424.79</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	356,096.00	356,096.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			356,096.00	356,096.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	258,711.00	30,000.00	-88.4%
6) Capital Outlay		6000-6999	0.00	1,052,000.00	New
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			258,711.00	1,082,000.00	318.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			97,385.00	(725,904.00)	-845.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			97,385.00	(725,904.00)	-845.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,291.74	847,676.74	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,291.74	847,676.74	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,291.74	847,676.74	13.0%
2) Ending Balance, June 30 (E + F1e)			847,676.74	121,772.74	-85.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	847,676.74	121,772.74	-85.6%
Reserved for Designated Program Use	0000	9780		121,772.74	
Reserved for Designated Program Use	0000	9780	847,676.74		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	356,096.00	356,096.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			356,096.00	356,096.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			356,096.00	356,096.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,711.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	30,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>258,711.00</b>	<b>30,000.00</b>	<b>-88.4%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,052,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,052,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>258,711.00</b>	<b>1,082,000.00</b>	<b>318.2%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	356,096.00	356,096.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			356,096.00	356,096.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		258,711.00	1,082,000.00	318.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			258,711.00	1,082,000.00	318.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			97,385.00	(725,904.00)	-845.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			97,385.00	(725,904.00)	-845.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,291.74	847,676.74	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,291.74	847,676.74	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,291.74	847,676.74	13.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	847,676.74	121,772.74	-85.6%
Reserved for Designated Program Use	0000	9780		121,772.74	
Reserved for Designated Program Use	0000	9780	847,676.74		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	4,000,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(4,000,000.00)	New

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(4,000,000.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,152,900.00	6,152,900.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,152,900.00	6,152,900.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,152,900.00	6,152,900.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,152,900.00	0.00	-100.0%
Reserved for Designated Program Use	0000	9780	6,152,900.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	2,152,900.00	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	4,000,000.00	New
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	4,000,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(4,000,000.00)	New

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	4,000,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(4,000,000.00)	New



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(4,000,000.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,152,900.00	6,152,900.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,152,900.00	6,152,900.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,152,900.00	6,152,900.00	0.0%
2) Ending Balance, June 30 (E + F1e)			6,152,900.00	2,152,900.00	-65.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,152,900.00	0.00	-100.0%
Reserved for Designated Program Use	0000	9780	6,152,900.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	2,152,900.00	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,005,000.00	98,005,000.00	345.4%
5) TOTAL, REVENUES			22,005,000.00	98,005,000.00	345.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	262,113.00	1,503,197.00	473.5%
3) Employee Benefits		3000-3999	67,045.00	265,789.00	296.4%
4) Books and Supplies		4000-4999	519,171.00	450,000.00	-13.3%
5) Services and Other Operating Expenditures		5000-5999	110,000.00	1,177,667.00	970.6%
6) Capital Outlay		6000-6999	5,477,124.00	105,177,894.00	1820.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	5,000,000.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,435,453.00	113,574,547.00	1664.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,569,547.00	(15,569,547.00)	-200.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,569,547.00	(15,569,547.00)	-200.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	15,569,547.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,569,547.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,569,547.00	New
2) Ending Balance, June 30 (E + F1e)			15,569,547.00	0.00	-100.0%
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	15,569,547.00	0.00	-100.0%
Reserved for Designated Program Use	0000	9780		0.00	
Reserve for Designated Program Use	0000	9780	15,569,547.00		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	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	5,000.00	5,000.00	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	22,000,000.00	98,000,000.00	345.5%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			22,005,000.00	98,005,000.00	345.4%
<b>TOTAL, REVENUES</b>			22,005,000.00	98,005,000.00	345.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	142,151.00	142,151.00	0.0%
Clerical, Technical and Office Salaries		2400	31,782.00	942,950.00	2866.9%
Other Classified Salaries		2900	88,180.00	418,096.00	374.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>262,113.00</b>	<b>1,503,197.00</b>	<b>473.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	4,648.00	4,648.00	0.0%
PERS		3201-3202	12,705.00	66,329.00	422.1%
OASDI/Medicare/Alternative		3301-3302	9,228.00	41,858.00	353.6%
Health and Welfare Benefits		3401-3402	28,617.00	106,605.00	272.5%
Unemployment Insurance		3501-3502	2,773.00	7,475.00	169.6%
Workers' Compensation		3601-3602	5,266.00	22,002.00	317.8%
OPEB, Allocated		3701-3702	1,061.00	6,594.00	521.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,747.00	10,278.00	274.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>67,045.00</b>	<b>265,789.00</b>	<b>296.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	519,171.00	450,000.00	-13.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>519,171.00</b>	<b>450,000.00</b>	<b>-13.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	110,000.00	1,177,667.00	970.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>110,000.00</b>	<b>1,177,667.00</b>	<b>970.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	110,604.00	90,000.00	-18.6%
Land Improvements		6170	700,000.00	700,000.00	0.0%
Buildings and Improvements of Buildings		6200	4,666,520.00	104,387,894.00	2137.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,477,124.00</b>	<b>105,177,894.00</b>	<b>1820.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	5,000,000.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>5,000,000.00</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,435,453.00</b>	<b>113,574,547.00</b>	<b>1664.8%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,005,000.00	98,005,000.00	345.4%
5) TOTAL, REVENUES			22,005,000.00	98,005,000.00	345.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,435,453.00	108,574,547.00	1587.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	5,000,000.00	New
10) TOTAL, EXPENDITURES			6,435,453.00	113,574,547.00	1664.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,569,547.00	(15,569,547.00)	-200.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,569,547.00	(15,569,547.00)	-200.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	15,569,547.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,569,547.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,569,547.00	New
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			15,569,547.00	0.00	-100.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,569,547.00	0.00	-100.0%
Reserved for Designated Program Use	0000	9780		0.00	
Reserve for Designated Program Use	0000	9780	15,569,547.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,140,000.00	2,575,000.00	20.3%
5) TOTAL, REVENUES			2,140,000.00	2,575,000.00	20.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	400,000.00	New
5) Services and Other Operating Expenditures		5000-5999	125,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	165,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,366,222.00	2,850,000.00	20.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,491,222.00	3,415,000.00	37.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(351,222.00)	(840,000.00)	139.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(351,222.00)	(840,000.00)	139.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,963,438.71	34,612,216.71	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,963,438.71	34,612,216.71	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,963,438.71	34,612,216.71	-1.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,044,569.12	32,694,569.12	-1.1%
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	1,567,647.59	1,077,647.59	-31.3%
Reserved for Designated Program Use	0000	9780		1,077,647.59	
Reserve for Designated Program Use	0000	9780	1,567,647.59		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	2,000,000.00	2,500,000.00	25.0%
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	40,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	100,000.00	75,000.00	-25.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,140,000.00	2,575,000.00	20.3%
<b>TOTAL, REVENUES</b>			2,140,000.00	2,575,000.00	20.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	400,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	400,000.00	New

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>125,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	165,000.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>165,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,761,222.00	1,295,000.00	-26.5%
Other Debt Service - Principal		7439	605,000.00	1,555,000.00	157.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,366,222.00</b>	<b>2,850,000.00</b>	<b>20.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,491,222.00</b>	<b>3,415,000.00</b>	<b>37.1%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,140,000.00	2,575,000.00	20.3%
5) TOTAL, REVENUES			2,140,000.00	2,575,000.00	20.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		125,000.00	565,000.00	352.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,366,222.00	2,850,000.00	20.4%
10) TOTAL, EXPENDITURES			2,491,222.00	3,415,000.00	37.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(351,222.00)	(840,000.00)	139.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(351,222.00)	(840,000.00)	139.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,963,438.71	34,612,216.71	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,963,438.71	34,612,216.71	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,963,438.71	34,612,216.71	-1.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			34,612,216.71	33,772,216.71	-2.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,044,569.12	32,694,569.12	-1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,567,647.59	1,077,647.59	-31.3%
Reserved for Designated Program Use	0000	9780		1,077,647.59	
Reserve for Designated Program Use	0000	9780	1,567,647.59		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Estimated Actuals</u>	<u>2012-13 Budget</u>
9010	Other Restricted Local	33,044,569.12	32,694,569.12
Total, Restricted Balance		<u>33,044,569.12</u>	<u>32,694,569.12</u>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,868,322.00	15,868,322.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			15,873,322.00	15,873,322.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,873,322.00	15,873,322.00	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			15,873,322.00	15,873,322.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	15,868,322.00	15,868,322.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			15,868,322.00	15,868,322.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	5,000.00	0.0%
<b>TOTAL, REVENUES</b>			15,873,322.00	15,873,322.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,873,322.00	15,873,322.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,873,322.00</b>	<b>15,873,322.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>15,873,322.00</b>	<b>15,873,322.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,868,322.00	15,868,322.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			15,873,322.00	15,873,322.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,873,322.00	15,873,322.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,873,322.00	15,873,322.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,101,900.00	134,463.00	-99.3%
5) TOTAL, REVENUES			19,101,900.00	134,463.00	-99.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	91,474.00	91,474.00	0.0%
3) Employee Benefits		3000-3999	39,989.00	39,989.00	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	18,967,437.00	8,280,000.00	-56.3%
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			19,098,900.00	8,411,463.00	-56.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	(8,277,000.00)	-276000.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	(8,277,000.00)	-276000.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,370,505.06	8,373,505.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,370,505.06	8,373,505.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,370,505.06	8,373,505.06	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,373,505.06	96,505.06	-98.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	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	19,098,900.00	131,463.00	-99.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,101,900.00</b>	<b>134,463.00</b>	<b>-99.3%</b>
<b>TOTAL, REVENUES</b>			<b>19,101,900.00</b>	<b>134,463.00</b>	<b>-99.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,782.00	31,782.00	0.0%
Other Classified Salaries		2900	59,692.00	59,692.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>91,474.00</b>	<b>91,474.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,731.00	9,731.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,197.00	6,197.00	0.0%
Health and Welfare Benefits		3401-3402	17,114.00	17,114.00	0.0%
Unemployment Insurance		3501-3502	1,423.00	1,423.00	0.0%
Workers' Compensation		3601-3602	2,702.00	2,702.00	0.0%
OPEB, Allocated		3701-3702	718.00	718.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,104.00	2,104.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>39,989.00</b>	<b>39,989.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	500,000.00	0.00	-100.0%
Land Improvements		6170	18,467,437.00	670,000.00	-96.4%
Buildings and Improvements of Buildings		6200	0.00	7,610,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>18,967,437.00</b>	<b>8,280,000.00</b>	<b>-56.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>19,098,900.00</b>	<b>8,411,463.00</b>	<b>-56.0%</b>



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,101,900.00	134,463.00	-99.3%
5) TOTAL, REVENUES			19,101,900.00	134,463.00	-99.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,098,900.00	8,411,463.00	-56.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,098,900.00	8,411,463.00	-56.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,000.00	(8,277,000.00)	-276000.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	(8,277,000.00)	-276000.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,370,505.06	8,373,505.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,370,505.06	8,373,505.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,370,505.06	8,373,505.06	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			8,373,505.06	96,505.06	-98.8%
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			8,373,505.06	96,505.06	-98.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	8,373,505.06	96,505.06
<b>Total, Restricted Balance</b>		<b>8,373,505.06</b>	<b>96,505.06</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,841,850.26	5,841,850.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,841,850.26	5,841,850.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,841,850.26	5,841,850.26	0.0%
2) Ending Balance, June 30 (E + F1e)			5,841,850.26	5,841,850.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,841,850.26	5,841,850.26	0.0%
Reserved for Designated Program Use	0000	9780		5,841,850.26	
Reserve for Designated Program Use	0000	9780	5,841,850.26		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



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

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

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

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,841,850.26	5,841,850.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,841,850.26	5,841,850.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,841,850.26	5,841,850.26	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			5,841,850.26	5,841,850.26	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,841,850.26	5,841,850.26	0.0%
Reserved for Designated Program Use	0000	9780		5,841,850.26	
Reserve for Designated Program Use	0000	9780	5,841,850.26		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			3,000.00	3,000.00	0.0%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	501,499.74	504,499.74	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,499.74	504,499.74	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			501,499.74	504,499.74	0.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			504,499.74	507,499.74	0.6%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	504,499.74	507,499.74	0.6%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,000.00	3,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			3,000.00	3,000.00	0.0%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	501,499.74	504,499.74	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,499.74	504,499.74	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			501,499.74	504,499.74	0.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			504,499.74	507,499.74	0.6%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	504,499.74	507,499.74	0.6%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,197.00	0.00	-100.0%
5) TOTAL, REVENUES			3,197.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	105,454.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			105,454.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(102,257.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(102,257.00)	0.00	-100.0%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	102,261.80	4.80	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,261.80	4.80	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			102,261.80	4.80	-100.0%
2) Ending Net Assets/Position, June 30 (E + F1e)			4.80	4.80	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	4.80	4.80	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%



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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	197.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,197.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,197.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,454.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>105,454.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>105,454.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,197.00	0.00	-100.0%
5) TOTAL, REVENUES			3,197.00	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		105,454.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			105,454.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(102,257.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(102,257.00)	0.00	-100.0%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	102,261.80	4.80	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,261.80	4.80	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			102,261.80	4.80	-100.0%
2) Ending Net Assets/Position, June 30 (E + F1e)			4.80	4.80	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	4.80	4.80	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	4.80	4.80
<b>Total, Restricted Balance</b>		<b>4.80</b>	<b>4.80</b>

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			7,089.21	7,096.02	7,096.02	7,096.02
a. Kindergarten	841.01	841.01				
b. Grades One through Three	2,322.68	2,322.68				
c. Grades Four through Six	2,355.49	2,355.49				
d. Grades Seven and Eight	1,412.29	1,412.29				
e. Opportunity Schools and Full-Day Opportunity Classes	20.87	20.87				
f. Home and Hospital	2.29	2.29				
g. Community Day School						
2. Special Education						
a. Special Day Class	128.69	128.69				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.89	5.89				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	7,089.21	7,089.21	7,089.21	7,096.02	7,096.02	7,096.02
<b>HIGH SCHOOL</b>						
4. General Education			2,738.14	2,744.94	2,744.94	2,744.94
a. Grades Nine through Twelve	2,392.74	2,392.74				
b. Continuation Education	153.90	153.90				
c. Opportunity Schools and Full-Day Opportunity Classes	11.28	11.28				
d. Home and Hospital	3.86	3.86				
e. Community Day School						
5. Special Education						
a. Special Day Class	170.10	170.10				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.74	5.74				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.52	0.52				
6. TOTAL, HIGH SCHOOL	2,738.14	2,738.14	2,738.14	2,744.94	2,744.94	2,744.94
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	23.65	23.65	23.65	25.62	25.62	25.62
b. Special Day Class - High School	17.60	17.60	17.60	28.61	28.61	28.61
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	41.25	41.25	41.25	54.23	54.23	54.23
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	9,868.60	9,868.60	9,868.60	9,895.19	9,895.19	9,895.19
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	9,868.60	9,868.60	9,868.60	9,895.19	9,895.19	9,895.19
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

**ANNUAL BUDGET REPORT:**  
July 1, 2012 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 2000 Railroad Ave, Pittsburg, CA  
Date: June 15, 2012

Place: District Board room  
Date: June 20, 2012  
Time: 7:30 p.m.

Adoption Date: June 20, 2012

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

Contact person for additional information on the budget reports:

Name: Sonya Marturano

Telephone: 925-473-2304

Title: Finance Director

E-mail: smarturano@pittsburg.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2011-12) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Contra Costa County Schools Insurance Group  
550 Ellinwood Way, Pleasant Hill, CA 94523

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Sonya Marturano

Title: Finance Director

Telephone: 925-473-2304

E-mail: smarturano@pittsburg.k12.ca.us

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	37,626,253.84	301	250,659.00	303	37,375,594.84	305	788,687.00		307	36,586,907.84	309
2000 - Classified Salaries	10,349,826.91	311	25,000.00	313	10,324,826.91	315	899,036.00		317	9,425,790.91	319
3000 - Employee Benefits (Excluding 3800)	15,855,209.14	321	630,577.11	323	15,224,632.03	325	555,643.00		327	14,668,989.03	329
4000 - Books, Supplies Equip Replace. (6500)	6,306,423.27	331	0.00	333	6,306,423.27	335	873,946.14		337	5,432,477.13	339
5000 - Services. . . & 7300 - Indirect Costs	11,521,975.98	341	132,000.00	343	11,389,975.98	345	4,462,867.00		347	6,927,108.98	349
TOTAL					80,621,453.03	365			TOTAL	73,041,273.89	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		43,523,066.70
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		344,330.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		768,481.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		
14. TOTAL SALARIES AND BENEFITS. . . . .		42,410,255.70
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		58.06%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	58.06%
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). . . . .	73,041,273.89
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	38,016,735.84	301	207,814.00	303	37,808,921.84	305	559,729.00		307	37,249,192.84	309
2000 - Classified Salaries	11,138,587.00	311	0.00	313	11,138,587.00	315	859,506.00		317	10,279,081.00	319
3000 - Employee Benefits (Excluding 3800)	17,373,425.16	321	1,389,437.87	323	15,983,987.29	325	496,923.00		327	15,487,064.29	329
4000 - Books, Supplies Equip Replace. (6500)	3,870,118.08	331	0.00	333	3,870,118.08	335	772,051.00		337	3,098,067.08	339
5000 - Services. . . & 7300 - Indirect Costs	9,523,979.82	341	0.00	343	9,523,979.82	345	3,754,943.00		347	5,769,036.82	349
TOTAL					78,325,594.03	365			TOTAL	71,882,442.03	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		44,322,208.13
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		280,743.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		506,290.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
14. TOTAL SALARIES AND BENEFITS		43,535,175.13
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		60.56%
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)	60.56%
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)	71,882,442.03
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 2,022,768.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 61,470,711.78

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.29%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
 Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,757,773.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	603,810.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	294,014.24
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,710,597.40
9. Carry-Forward Adjustment (Part IV, Line F)	(291,360.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,419,236.94

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	52,799,727.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,081,009.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,007,947.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	181,099.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	25,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	561,004.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	27,560.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,642,588.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,747,171.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,739,171.90
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,583,119.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	85,410,398.64

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
 (For information only - not for use when claiming/recovering indirect costs)  
 (Line A8 divided by Line B18)

4.34%

**D. Preliminary Proposed Indirect Cost Rate**

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

4.00%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>3,710,597.40</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>516,252.23</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.29%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.63%) times Part III, Line B18); zero if positive	<u>(291,360.46)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(291,360.46)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.00%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-145,680.23) is applied to the current year calculation and the remainder (\$-145,680.23) is deferred to one or more future years:	<u>4.17%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-97,120.15) is applied to the current year calculation and the remainder (\$-194,240.31) is deferred to one or more future years:	<u>4.23%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(291,360.46)</u>

Approved indirect cost rate: 5.29%  
 Highest rate used in any program: 9.63%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	3,396,580.00	117,004.00	3.44%
01	3011	70,700.11	3,948.00	5.58%
01	3185	751,000.00	34,000.00	4.53%
01	4035	829,324.00	20,645.00	2.49%
01	4047	35,245.14	566.00	1.61%
01	4050	418,952.00	17,229.00	4.11%
01	6010	460,892.00	42,400.00	9.20%
01	6690	95,375.00	1,760.00	1.85%
01	7090	1,544,931.00	40,448.00	2.62%
01	7091	983,590.00	22,139.00	2.25%
01	7400	2,408,186.00	231,972.00	9.63%
13	5310	4,568,119.00	200,000.00	4.38%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4,248,118.11		72,199.93	4,320,318.04
2. State Lottery Revenue	8560	1,179,724.00		254,446.00	1,434,170.00
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	(2,307,530.00)	2,307,530.00		0.00
6. Total Available (Sum Lines A1 through A5)		3,120,312.11	2,307,530.00	326,645.93	5,754,488.04
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	52,789.00		326,646.00	379,435.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	178,711.00			178,711.00
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	25,000.00			25,000.00
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 )		256,500.00	0.00	326,646.00	583,146.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,863,812.11	2,307,530.00	(0.07)	5,171,342.04
<b>D. COMMENTS:</b>					

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	47,295,601.88				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,710.00	2.50%	6,877.75	2.70%	7,063.45
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		170.82	0.00%	170.82	0.00%	170.82
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		9,895.19	-0.25%	9,870.19	-0.25%	9,845.19
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		68,087,021.26	2.18%	69,570,725.13	2.37%	71,222,762.66
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		68,087,021.26	2.18%	69,570,725.13	2.37%	71,222,762.66
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		52,922,679.88	2.18%	54,075,933.23	2.37%	55,360,028.96
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)		(1,574,067.00)	0.00%	(1,574,067.00)	0.00%	(1,574,067.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(4,053,011.00)	0.00%	(4,053,011.00)	0.00%	(4,053,011.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		47,295,601.88	2.44%	48,448,855.23	2.65%	49,732,950.96
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	8,721,220.00	0.00%	8,721,220.00	0.00%	8,721,220.00
4. Other Local Revenues	8600-8799	4,153,109.97	0.96%	4,193,109.00	0.00%	4,193,109.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,000,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,382,305.00)	-6.77%	(6,882,305.00)	0.00%	(6,882,305.00)
6. Total (Sum lines A1l thru A5)		56,787,626.85	-4.06%	54,480,879.23	2.36%	55,764,974.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				30,089,430.00		30,540,771.00
b. Step & Column Adjustment				451,341.00		458,112.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,089,430.00	1.50%	30,540,771.00	1.50%	30,998,883.00
2. Classified Salaries						
a. Base Salaries				6,473,930.00		6,577,513.00
b. Step & Column Adjustment				103,583.00		98,663.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,473,930.00	1.60%	6,577,513.00	1.50%	6,676,176.00
3. Employee Benefits	3000-3999	13,131,644.00	1.60%	13,341,750.00	1.50%	13,541,876.00
4. Books and Supplies	4000-4999	1,275,758.27	-7.84%	1,175,758.00	-8.51%	1,075,758.00
5. Services and Other Operating Expenditures	5000-5999	4,209,817.64	-5.20%	3,990,817.00	-1.38%	3,935,809.43
6. Capital Outlay	6000-6999	100,000.00	0.00%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,416.00	0.00%	38,416.00	0.00%	38,416.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(947,228.00)	5.28%	(997,228.00)	0.00%	(997,228.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,897,766.00	0.00%	1,897,766.00	0.00%	1,897,766.00
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)		56,269,533.91	0.70%	56,665,563.00	1.06%	57,267,456.43
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		518,092.94		(2,184,683.77)		(1,502,481.47)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,974,489.44		7,492,582.38		5,307,898.61
2. Ending Fund Balance (Sum lines C and D1)		7,492,582.38		5,307,898.61		3,805,417.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,465,783.19		2,467,821.03		2,487,789.51
2. Unassigned/Unappropriated	9790	4,026,799.19		1,840,077.58		317,627.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,492,582.38		5,307,898.61		3,805,417.14

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>I. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,465,783.19		2,467,821.03		2,487,789.51
c. Unassigned/Unappropriated	9790	4,026,799.19		1,840,077.58		317,627.63
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,152,900.00		2,152,900.00		2,152,900.00
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>8,645,482.38</b>		<b>6,460,798.61</b>		<b>4,958,317.14</b>

**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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	1,574,067.00	0.00%	1,574,067.00	0.00%	1,574,067.00
2. Federal Revenues	8100-8299	6,031,629.36	0.00%	6,031,629.00	0.00%	6,031,629.00
3. Other State Revenues	8300-8599	6,903,062.18	0.00%	6,903,062.00	0.00%	6,903,062.00
4. Other Local Revenues	8600-8799	3,880,043.00	0.00%	3,880,043.00	0.00%	3,880,043.00
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	7,382,305.00	-6.77%	6,882,305.00	0.00%	6,882,305.00
6. Total (Sum lines A1 thru A5)		25,771,106.54	-1.94%	25,271,106.00	0.00%	25,271,106.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,927,305.84		8,046,139.84
b. Step & Column Adjustment				118,834.00		120,616.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,927,305.84	1.50%	8,046,139.84	1.50%	8,166,755.84
2. Classified Salaries						
a. Base Salaries				4,664,657.00		4,739,292.00
b. Step & Column Adjustment				74,635.00		71,089.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,664,657.00	1.60%	4,739,292.00	1.50%	4,810,381.00
3. Employee Benefits	3000-3999	4,397,002.16	1.60%	4,467,354.00	1.50%	4,534,364.00
4. Books and Supplies	4000-4999	2,544,359.81	-6.57%	2,377,167.00	0.00%	2,377,167.00
5. Services and Other Operating Expenditures	5000-5999	5,756,571.18	-4.34%	5,506,571.00	-6.36%	5,156,571.00
6. Capital Outlay	6000-6999	128,524.00	0.00%	128,524.00	0.00%	128,524.00
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	504,819.00	0.00%	504,819.00	0.00%	504,819.00
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)		25,923,238.99	-0.59%	25,769,866.84	-0.35%	25,678,581.84
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(152,132.45)		(498,760.84)		(407,475.84)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,797,233.45		3,645,101.00		3,146,340.16
2. Ending Fund Balance (Sum lines C and D1)		3,645,101.00		3,146,340.16		2,738,864.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,645,101.07		3,903,998.52		4,001,561.68
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	(0.07)		(757,658.36)		(1,262,697.36)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,645,101.00		3,146,340.16		2,738,864.32

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

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	48,869,668.88	2.36%	50,022,922.23	2.57%	51,307,017.96
2. Federal Revenues	8100-8299	6,031,629.36	0.00%	6,031,629.00	0.00%	6,031,629.00
3. Other State Revenues	8300-8599	15,624,282.18	0.00%	15,624,282.00	0.00%	15,624,282.00
4. Other Local Revenues	8600-8799	8,033,152.97	0.50%	8,073,152.00	0.00%	8,073,152.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,000,000.00	-100.00%	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)		82,558,733.39	-3.40%	79,751,985.23	1.61%	81,036,080.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,016,735.84		38,586,910.84
b. Step & Column Adjustment				570,175.00		578,728.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,016,735.84	1.50%	38,586,910.84	1.50%	39,165,638.84
2. Classified Salaries						
a. Base Salaries				11,138,587.00		11,316,805.00
b. Step & Column Adjustment				178,218.00		169,752.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,138,587.00	1.60%	11,316,805.00	1.50%	11,486,557.00
3. Employee Benefits	3000-3999	17,528,646.16	1.60%	17,809,104.00	1.50%	18,076,240.00
4. Books and Supplies	4000-4999	3,820,118.08	-6.99%	3,552,925.00	-2.81%	3,452,925.00
5. Services and Other Operating Expenditures	5000-5999	9,966,388.82	-4.71%	9,497,388.00	-4.26%	9,092,380.43
6. Capital Outlay	6000-6999	228,524.00	0.00%	228,524.00	0.00%	228,524.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,416.00	0.00%	38,416.00	0.00%	38,416.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(442,409.00)	11.30%	(492,409.00)	0.00%	(492,409.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,897,766.00	0.00%	1,897,766.00	0.00%	1,897,766.00
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)		82,192,772.90	0.30%	82,435,429.84	0.62%	82,946,038.27
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		365,960.49		(2,683,444.61)		(1,909,957.31)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,771,722.89		11,137,683.38		8,454,238.77
2. Ending Fund Balance (Sum lines C and D1)		11,137,683.38		8,454,238.77		6,544,281.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,645,101.07		3,903,998.52		4,001,561.68
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,465,783.19		2,467,821.03		2,487,789.51
2. Unassigned/Unappropriated	9790	4,026,799.12		1,082,419.22		(945,069.73)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,137,683.38		8,454,238.77		6,544,281.46

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,465,783.19		2,467,821.03		2,487,789.51
c. Unassigned/Unappropriated	9790	4,026,799.19		1,840,077.58		317,627.63
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.07)		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	2,152,900.00		2,152,900.00		2,152,900.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,645,482.31		6,460,798.61		4,958,317.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.52%		7.84%		5.98%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		9,840.96		9,840.96		9,840.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		82,192,772.90		82,435,429.84		82,946,038.27
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)		82,192,772.90		82,435,429.84		82,946,038.27
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)		2,465,783.19		2,473,062.90		2,488,381.15
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)		2,465,783.19		2,473,062.90		2,488,381.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	83,984,379.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	8,112,486.56
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	25,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	221,302.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,897,766.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	347,173.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	197,208.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				2,688,449.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	786,067.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				73,969,510.58
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				73,969,510.58

<b>Section II - Expenditures Per ADA</b>		<b>2011-12 Annual ADA/ Exps. Per ADA</b>	
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)			9,827.35
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)			
C. Total ADA before adjustments (Lines A plus B)			9,827.35
D. Charter school ADA adjustments (From Section V)			0.00
E. Adjusted total ADA (Lines C plus D)			9,827.35
F. Expenditures per ADA (Line I.G divided by Line II.E)			7,526.90
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		68,792,595.49	7,330.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		68,792,595.49	7,330.68
B. Required effort (Line A.2 times 90%)		61,913,335.94	6,597.61
C. Current year expenditures (Line I.G and Line II.F)		73,969,510.58	7,526.90
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	281,008.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2] plus Line IV.A3a)				281,008.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	73,969,510.58	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,526.90
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%



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

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,354.06	6,498.00
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525	0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,497.06	6,710.00
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,497.06	6,710.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	170.82	170.82
c. Revenue Limit ADA	0033	9,868.60	9,895.19
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	65,802,640.57	68,087,021.26
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	65,802,640.57	68,087,021.26
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	52,245,980.56	52,922,679.88
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	748,811.00	587,196.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	228,783.00	184,932.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	520,028.00	402,264.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	52,766,008.56	53,324,943.88

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	7,202,437.00	7,511,207.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	7,202,437.00	7,511,207.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	45,563,571.56	45,813,736.88
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	285,939.00	276,428.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(4,363,779.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(285,939.00)	(4,640,207.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	45,277,632.56	41,173,529.88
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	45,277,632.56	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	26,939.00	0.00	0.00	(483,874.00)				
Other Sources/Uses Detail					0.00	1,897,766.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,400.00	0.00	283,874.00	0.00				
Other Sources/Uses Detail					1,897,766.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	25,775.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(56,114.00)	200,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>56,114.00</b>	<b>(56,114.00)</b>	<b>483,874.00</b>	<b>(483,874.00)</b>	<b>1,897,766.00</b>	<b>1,897,766.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	24,317.00	0.00	0.00	(442,409.00)				
Other Sources/Uses Detail					4,000,000.00	1,897,766.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,000.00	0.00	242,409.00	0.00				
Other Sources/Uses Detail					1,897,766.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	775.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(28,092.00)	200,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	4,000,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	28,092.00	(28,092.00)	442,409.00	(442,409.00)	5,897,766.00	5,897,766.00		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	9,070.12	9,147.18	N/A	Met
Second Prior Year (2010-11)	9,078.69	9,465.82	N/A	Met
First Prior Year (2011-12)	9,465.82	9,868.60	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	9,895.19			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2009-10)		9,640	9,617	0.2%	Met
Second Prior Year (2010-11)		9,533	9,973	N/A	Met
First Prior Year (2011-12)		9,855	10,381	N/A	Met
Budget Year (2012-13)					

**2B. Comparison of District Enrollment to the Standard**

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	9,079	9,617	94.4%
Second Prior Year (2010-11)	9,410	9,973	94.4%
First Prior Year (2011-12)	9,827	10,381	94.7%
		Historical Average Ratio:	94.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.0%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	9,841		0.0%	Not Met
1st Subsequent Year (2013-14)	9,841	10,358	95.0%	Met
2nd Subsequent Year (2014-15)	9,841	10,358	95.0%	Met

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

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

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

Explanation:  
 (required if NOT met)

Enrollment for Budget/Projected for Budget Year (2012-13) is 10,358. The cell is locked from entering data.

**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,497.06	6,710.00	6,877.75	7,063.45
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79398	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,158.54	5,215.55	5,345.94	5,490.28
d. Prior Year Funded BRL per ADA		5,158.54	5,215.55	5,345.94
e. Difference (Step 1c minus Step 1d)		57.01	130.39	144.34
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.11%	2.50%	2.70%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	9,868.60	9,895.19	9,870.19	9,845.19
b. Prior Year Revenue Limit (Funded) ADA		9,868.60	9,895.19	9,870.19
c. Difference (Step 2a minus Step 2b)		26.59	(25.00)	(25.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.27%	-0.25%	-0.25%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		1.38%	2.25%	2.45%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>.38% to 2.38%</b>	<b>1.25% to 3.25%</b>	<b>1.45% to 3.45%</b>

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	7,202,437.00	7,511,207.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	52,480,069.56	48,684,736.88	50,022,922.23	51,307,017.96
District's Projected Change in Revenue Limit:		-7.23%	2.75%	2.57%
Revenue Limit Standard:		.38% to 2.38%	1.25% to 3.25%	1.45% to 3.45%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

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

Reduction due to projected cut of \$441 per ADA, assuming that taxes do not pass in November, 2012.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	40,746,458.34	46,539,067.06	87.6%
Second Prior Year (2010-11)	44,862,526.70	51,687,088.39	86.8%
First Prior Year (2011-12)	46,619,125.00	53,231,871.00	87.6%
	Historical Average Ratio:		87.3%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2012-13)	49,695,004.00	54,371,767.91	91.4%	Not Met
1st Subsequent Year (2013-14)	50,460,034.00	54,767,797.00	92.1%	Not Met
2nd Subsequent Year (2014-15)	51,216,935.00	55,369,690.43	92.5%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

These projections exceed the standard ratio due to our recent contract settlements in labor negotiations.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.38%	2.25%	2.45%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.62% to 11.38%</b>	<b>-7.75% to 12.25%</b>	<b>-7.55% to 12.45%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.62% to 6.38%	-2.75% to 7.25%	-2.55% to 7.45%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2011-12)	8,251,404.56		
Budget Year (2012-13)	6,031,629.36	-26.90%	Yes
1st Subsequent Year (2013-14)	6,031,629.00	0.00%	No
2nd Subsequent Year (2014-15)	6,031,629.00	0.00%	No

**Explanation:**  
(required if Yes)

Reduction due to expiration of ARRA funds.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2011-12)	15,623,544.18		
Budget Year (2012-13)	15,624,282.18	0.00%	No
1st Subsequent Year (2013-14)	15,624,282.00	0.00%	No
2nd Subsequent Year (2014-15)	15,624,282.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2011-12)	8,041,010.19		
Budget Year (2012-13)	8,033,152.97	-0.10%	No
1st Subsequent Year (2013-14)	8,073,152.00	0.50%	No
2nd Subsequent Year (2014-15)	8,073,152.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2011-12)	6,217,009.27		
Budget Year (2012-13)	3,820,118.08	-38.55%	Yes
1st Subsequent Year (2013-14)	3,552,925.00	-6.99%	Yes
2nd Subsequent Year (2014-15)	3,452,925.00	-2.81%	Yes

**Explanation:**  
(required if Yes)

Reduction in 2012-13 due to expiration of ARRA funds. Reduction in 2014-15 due to end of 3-year textbook contract.

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

First Prior Year (2011-12)	12,005,849.98		
Budget Year (2012-13)	9,966,388.82	-16.99%	Yes
1st Subsequent Year (2013-14)	9,497,388.00	-4.71%	Yes
2nd Subsequent Year (2014-15)	9,092,380.43	-4.26%	Yes

**Explanation:**  
(required if Yes)

Reduction in 2012-13 due to expiration of ARRA funds. Reduction in 2013-14 and 2014-15 reflects estimated reduction in ongoing categorical funding by the state.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2011-12)	31,915,958.93		
Budget Year (2012-13)	29,689,064.51	-6.98%	Met
1st Subsequent Year (2013-14)	29,729,063.00	0.13%	Met
2nd Subsequent Year (2014-15)	29,729,063.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2011-12)	18,222,859.25		
Budget Year (2012-13)	13,786,506.90	-24.34%	Not Met
1st Subsequent Year (2013-14)	13,050,313.00	-5.34%	Met
2nd Subsequent Year (2014-15)	12,545,305.43	-3.87%	Met

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

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

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

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

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

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

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

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

Reduction in 2012-13 due to expiration of ARRA funds. Reduction in 2014-15 due to end of 3-year textbook contract.

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

Reduction in 2012-13 due to expiration of ARRA funds. Reduction in 2013-14 and 2014-15 reflects estimated reduction in ongoing categorical funding by the state.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	82,192,772.90			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	82,192,772.90	821,927.73	2,448,901.00	Met

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

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

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

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



**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	2,214,657.00	2,607,372.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	5,823,589.34	788,014.90	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			0.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			5,974,489.44
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.07)
f. Available Reserves (Lines 1a through 1e)	8,038,246.34	3,395,386.90	5,974,489.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	76,395,103.89	86,912,391.58	83,984,379.14
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	76,395,103.89	86,912,391.58	83,984,379.14
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	10.5%	3.9%	7.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.5%</b>	<b>1.3%</b>	<b>2.4%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	2,383,046.09	49,123,533.22	N/A	Met
Second Prior Year (2010-11)	(3,667,018.19)	60,248,456.39	6.1%	Not Met
First Prior Year (2011-12)	1,644,662.69	55,129,637.00	N/A	Met
Budget Year (2012-13) (Information only)	518,092.94	56,269,533.91		

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

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

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

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

The negative net change in the 2010-11 fund balance reflects a transfer to Fund 17 to set aside funds for future ADA funding reductions.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	3,064,391.00	6,568,648.85	N/A	Met
Second Prior Year (2010-11)	7,549,607.00	8,996,844.94	N/A	Met
First Prior Year (2011-12)	7,295,653.00	5,329,826.75	26.9%	Not Met
Budget Year (2012-13) (Information only)	6,974,489.44			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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

The unrestricted general fund beginning balance from the 2011-12 original budget was a poor estimate of the actual beginning balance and was first corrected at the District's First Interim Report for 2011-12.

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA	
5% or \$62,000 (greater of)	0	to 300
4% or \$62,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	9,841	9,841	9,841
District's Reserve Standard Percentage Level:	3%	3%	3%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	0.00		

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	82,192,772.90	82,435,429.84	82,946,038.27
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	82,192,772.90	82,435,429.84	82,946,038.27
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,465,783.19	2,473,062.90	2,488,381.15
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,465,783.19	2,473,062.90	2,488,381.15

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,465,783.19	2,467,821.03	2,487,789.51
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,026,799.19	1,840,077.58	317,627.63
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.07)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,152,900.00	2,152,900.00	2,152,900.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,645,482.31	6,460,798.61	4,958,317.14
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.52%	7.84%	5.98%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,465,783.19</b>	<b>2,473,062.90</b>	<b>2,488,381.15</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2011-12)	(7,382,305.00)			
Budget Year (2012-13)	(7,382,305.00)	0.00	0.0%	Met
1st Subsequent Year (2013-14)	(7,382,305.00)	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	(7,382,305.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	4,000,000.00	4,000,000.00	New	Not Met
1st Subsequent Year (2013-14)	0.00	(4,000,000.00)	-100.0%	Not Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2011-12)	1,897,766.00			
Budget Year (2012-13)	1,897,766.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	1,897,766.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	1,897,766.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**  
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

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

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

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

This is a one-time transfer from fund 17 to cover the proposed \$441 cut per ADA, assuming the tax initiative does not pass in November, 2012.

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

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

--

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

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


**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	6	Redevelopment	25/9198/7439	1,745,000
General Obligation Bonds	28	Property Taxes 51/0000		106,740,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

COP 1998	12	Redevelopment Agency	25/9198/7439	8,290,000
COP 2001	5	Redevelopment Agency	25/9198/7439	1,540,000
COP 2010	17	Bond 2010 Series L (A)	21/0094/7439	

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	7,626,919	7,676,873	7,681,479	7,686,085
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

COP 1998	772,415	769,463	766,511	773,770
COP 2001	257,652	258,355	258,652	271,640
COP 2010	1,253,844	1,819,094	1,842,094	1,879,094

Total Annual Payments:	9,910,830	10,523,785	10,548,736	10,610,589
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes



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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual payments will be paid by Redevelopment Agency funds.

---

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

---

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	600,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	13,719,382.00
b. OPEB unfunded actuarial accrued liability (UAAL)	13,419,382.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Actuarial Oct 07, 2009

5. OPEB Contributions

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,627,527.00	1,627,527.00	1,627,527.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,378,500.87	1,378,500.00	1,378,500.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	589,513.00	589,513.00	589,513.00
d. Number of retirees receiving OPEB benefits	74	74	74

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	518.0	532.0	532.0	532.0

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

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

Yes

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

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

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

**Negotiations Settled**

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

May 23, 2012

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

Yes

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Jun 20, 2012

4. Period covered by the agreement:

Begin Date: Jul 01, 2011

End Date: Jun 30, 2014

5. Salary settlement:

Budget Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

0.0%
------

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

1.0%	0.0%	0.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

Both unrestricted and restricted general fund.

**Negotiations Not Settled**

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

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7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
Flat Rate	Flat Rate	Flat Rate
0.0%	0.0%	0.0%

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

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	246.0	276.0	276.0	276.0

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

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

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?   
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year or			

**Multiyear Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.0%	0.5%	0.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Both unrestricted and restricted general fund.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	Flat Rate	Flat Rate	Flat Rate
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.0%	0.5%	0.0%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	58.0	59.8	59.8	59.8

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

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

Yes
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If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.0%	0.5%	0.0%

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer	Flat Rate	Flat Rate	Flat Rate
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

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



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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

A1. The general fund will borrow from other funds to cover the negative cash flow at year end.
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**End of School District Budget Criteria and Standards Review**

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**PITTSBURG UNIFIED SCHOOL DISTRICT**

# APPENDIX 1

**FISCAL YEAR 2012-13 BUDGET ADOPTION  
20-Jun-12**

**REVENUE ENHANCEMENTS**

	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
Increase Medi Cal Reimbursement	\$200,000.00	\$200,000.00	\$200,000.00
Provide Virtual classes to increase ADA by 50 and 75	\$264,050.00	\$405,525.00	\$405,525.00
Parcel Tax	\$100,000.00	\$50,000.00	
Net additional revenue due to enrollment increase	\$1,406,900.00	\$1,406,900.00	\$1,406,900.00
Charge backs to Categorical Funds	\$148,000.00	\$148,000.00	\$148,000.00
Budget Trigger	(\$4,335,471.00)	(\$4,433,009.18)	(\$4,541,558.91)
Special Education adjustments	\$450,000.00	\$450,000.00	\$450,000.00
Phone Line Audit	\$154,000.00	\$154,000.00	\$154,000.00
Elimination of State funds for transportation		(\$523,374.00)	(\$523,374.00)
Synergy Charter impact on enrollment	(\$127,225.00)	(\$260,550.00)	(\$390,825.00)
<b>TOTAL REVENUE ENHANCEMENTS</b>	<b>(\$1,739,746.00)</b>	<b>(\$2,402,508.18)</b>	<b>(\$2,691,332.91)</b>

**FISCAL YEAR 2012-13 BUDGET ADOPTION  
6-Jun-12**

**EXPENDITURE ADJUSTMENTS**

	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
Solar energy savings	\$ 1,092,000	\$ 1,135,680	\$ 1,135,680
Solar energy rebates	\$ 950,000	\$ 950,000	\$ 950,000
Energy Education	\$ 483,914	\$ 725,871	\$ 1,088,807
Decrease Overtime, comp time, and extra duty time.	\$ 250,000	\$ 250,000	\$ 250,000
Reduce school allocation from \$100 to \$75 per student	\$ 238,250	\$ 238,250	\$ 238,250
Modification general education transportation	\$ 200,000	\$ 523,374	\$ 523,374
Special Ed transportation modifications	\$ 175,000	\$ 175,000	\$ 175,000
Review cost effectiveness of outsourcing	\$ 150,000	\$ 150,000	\$ 150,000
Reduce of waste through recycling	\$ 50,000	\$ 50,000	\$ 50,000
Eliminate incidental cost of meetings, food, and bottle water	\$ 50,000	\$ 50,000	\$ 50,000
Reduce Maintenance fee for financial system	\$ 37,000	\$ 37,000	\$ 37,000
Early Retirement FY 2009-10	\$ 328,381	\$ 296,867	\$ 296,867
Early Retirement FY 2010-11	\$ 560,000	\$ 560,000	\$ 560,000
Reduction of transportation services		\$ 523,374	\$ 523,374
Abeyance of GASB 45 contribution	\$ 300,000	\$ 300,000	\$ 300,000
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>	<b>\$ 4,864,545</b>	<b>\$ 5,965,416</b>	<b>\$ 6,328,351</b>

**REVENUE ENHANCEMENTS PLUS EXPENDITURE  
ADJUSTMENTS**

	<b>\$ 3,124,799</b>	<b>\$ 3,562,907</b>	<b>\$ 3,637,018</b>
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**PITTSBURG UNIFIED SCHOOL DISTRICT**

# APPENDIX 2

# PITTSBURG UNIFIED SCHOOL DISTRICT

## 2012-2013 BUDGET DEVELOPMENT CALENDAR

### 2012

Date	Description	Responsibility
<b>FISCAL YEAR 2011-12</b>		
<b>January 4-8</b>	Review enrollment projections to prepare Second Interim	Associate Superintendent, Finance Director
January 4-31	Update budgets	Finance Director
January 5-15	Governors Budget	Business Services
January 12-20	Governors Budget Workshop/review	Cabinet, Finance Director
January 12	Receive Audit Report	Board of Education
January 31	Release preliminary enrollment projections for FY 2012-13	Associate Superintendent, Finance Director
February 1-10	Project Staffing and Budget Assumptions	Cabinet, Finance Director
February 23	Approve particular kind of service needs	Board of Education
February 28	Complete entries for second interim report	Finance Director
March 14	Second Interim Report approved	Board of Education
March 15	Second Interim Report sent to the county for approval	Finance Director
March 15	Issue notices for non-elect certificated positions	Human resources
March 28	Update Budget to Board	Associate Superintendent
April 13	Budget study session	Board of Education Assistant Superintendent of Human Resources, Deputy Superintendent, Associate Superintendent of Business Services, Finance Director
April 15-28	Staffing allocations to sites	Associate Superintendent, Finance Director
May 1-15	Governor's May revise	Finance Director
May 7	Allocation worksheets sent to sites and departments due May 16	Finance Director
May 16	Deadline for sites to return budget worksheets	Administrators, Directors, Managers
May 23	Update on Governors May revise	Board of Education
May 1-31	Data entry of budget information into Finance System	Finance Director
June 6	Budget update	Board of Education
June 1-15	Draft budget prepared and revised	Cabinet, Finance Director
June 20	Budget Adoption	Board of Education
<b>FISCAL YEAR 2012-13</b>		
July through August	Close Books for Fiscal Year 2011-12	Business Services
September 12	Unaudited Actuals presented to the Board	Finance Director
September 15	Unaudited Actuals sent to county office of education for review	Finance Director
September 1-30	Review and Revise all categorically funded projects	Business Services
October 1-31	Work on First Interim Budget Report	Business Services
November 1-30	Update information on budget assumptions	Business Services
November 1-30	Prepare First Interim Budget Report	Finance Director
December 12	Approve First Interim Budget Report	Board of Education
December 14	First Interim Budget Report sent to county office of education for review	Finance Director

**PITTSBURG UNIFIED SCHOOL DISTRICT  
2012-2013 BUDGET DEVELOPMENT CALENDAR**

**2013**

<b>Date</b>	<b>Description</b>	<b>Responsibility</b>
January 4-8	Review enrollment projections to prepare Second Interim	Associate Superintendent, Finance Director
January 4-31	Update budgets	Finance Director
January 5-15	Governors Budget	Business Services
January 12-20	Governors Budget Workshop/review	Cabinet, Finance Director
January 12-21	Convene Budget Sub-committee	
January 12	Receive Audit Report	Board of Education
January 31	Release preliminary enrollment projections for FY 2013-14	Associate Superintendent, Finance Director
February 1-10	Project Staffing and Budget Assumptions	Cabinet, Finance Director
February 22	Approve particular kind of service needs	Board of Education
February 28	Complete entries for Second Interim Budget Report	Finance Director
March 13	Second Interim Report approved	Board of Education
March 15	Second Interim Report sent to the county for approval	Finance Director
March 15	Issue notices for non-elect certificated positions	Human resources
March 27	Update Budget to Board	Associate Superintendent
March 31	Allocation worksheets sent to sites and departments due April 30	Finance Director
April 11	Budget study session	Board of Education Assistant Superintendent of Human Resources, Deputy Superintendent, Associate Superintendent of Business Services, Finance Director
April 15-28	Staffing allocations to sites	
April 30	Deadline for sites to return budget worksheets	Administrators, Directors, Managers
May 1-15	Governor's May revise	Associate Superintendent, Finance Director
May 22	Update on Governors May revise	Board of Education
May 1-31	Data entry of budget information into Finance System	Finance Director
June 5	Budget update	Board of Education
June 1-15	Draft budget prepared and revised	Cabinet, Finance Director
June 19	Budget Adoption	Board of Education



**PITTSBURG UNIFIED SCHOOL DISTRICT**

# APPENDIX 3

# Standardized Account Code Structure (SACS)

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DECEMBER 2011

## PITTSBURG UNIFIED SCHOOL DISTRICT

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The major budget control is through the proper classification of all expenditures by the utilization of twenty-six digit expenditure codes. The standardized account code structure currently in use has been developed by the state of California to insure that all districts are reporting their budgets in the same standard manner. The fund and resource codes will allow the tracking of specific activities and sources of income. Listed below is an explanation of the account code structure. The major distinguishing expenditure code is the object of expenditure.

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>FUND</b>	<b>RESOURCE</b>	<b>PROJECT</b>	<b>GOAL</b>	<b>FUNCTION</b>	<b>OBJECT</b>	<b>SCHOOL</b>	<b>DUO</b>
<b>00</b>	<b>0000</b>	<b>0</b>	<b>0000</b>	<b>0000</b>	<b>0000</b>	<b>000</b>	<b>0000</b>

- A.** This two-digit number indicates the FUND. A fund is a self-balancing set of financial accounts established to carry on specific activities. In the example, Fund 01 is the General Fund. Additional fund codes have been set up for:
- Cafeteria Fund
  - Adult Education Fund
  - Child Development Fund
  - Deferred Maintenance Fund
  - Building Fund
  - Capital Facilities Fund
  - County Facility Fund
  - Special Reserve Fund
  - Retiree Trust Fund
  - Bond Interest & Redemption Funds
- B.** This four-digit number is the RESOURCE code. The resource code tracks activities funded with revenues that have financial reporting requirements such as special education. In addition, the resource code separates unrestricted from restricted funds. The unrestricted funds are coded in resources 0000 - 1999. The restricted funds are coded in resources 2000-9999. All resource codes must be balanced individually.
- C.** PROJECT YEAR code is a seldom used code used when a federal grant spans multiple fiscal years. It is normal to find a 0 in this code location.
- D.** The GOAL code is a four-digit code which defines an objective related to an instructional setting or a special population. An example would be 1110 which means regular education k-12. This field is used to account for the cost of instruction and other services.



# Standardized Account Code Structure (SACS)

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## PITTSBURG UNIFIED SCHOOL DISTRICT

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- E.** FUNCTION is also a four-digit code. The purpose of the function field is to designate a general operational area and/or a type of activity. The function field in conjunction with certain goals play an important part in determining the district indirect cost rate. Some examples of function codes are 2700 school administration, 8100 plant maintenance and operations, 1000 instruction. The district uses a function code to identify programs which do not have a specific resource code.
- F.** OBJECT codes are used to classify revenues by general sources and types. In addition object codes are used to classify expenditures according to types of items purchased or services obtained. The object code is a four-digit code.
- G.** SCHOOL code is a three-digit code which is used to define the specific site that the budget services. Each site has two codes.
- H.** The DUO field is a three-digit field which the District can use to designate anything unique to this district. Currently we place a nine in the first position to indicate funds carried over from a previous year. When not in use, four zeros fill this position.



**PITTSBURG UNIFIED SCHOOL DISTRICT**

# APPENDIX 4

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**ABATEMENT:** A complete or partial cancellation of an expenditure or revenue.

**ABATEMENT OF EXPENDITURES:** Return or cancellation of part or all of a charge previously made, usually resulting from the provisions of goods or materials of a quality other than specified, for which allowances or refunds are made or which results in a resale of the materials originally purchased. The term can be applied to a loss of or damage to property and applies to both current expenditures and capital outlay expenditures.

**ABATEMENT OF REVENUE:** The return or cancellation of all or some part of any specific revenue previously recorded.

**ACCOUNTING PERIOD:** A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

**ACCOUNT NUMBERS OR LETTER:** Numbers and/or letters that are assigned to the ordinary titles of accounts are for classification of accounts and ease of reference.

**ACCOUNTS PAYABLE:** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same local educational agency.

**ACCOUNTS RECEIVABLE:** Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same local educational agency.

**ACCRUAL BASIS:** That method of accounting in which revenue is recorded when earned, even though not collected, and expenses are recorded when the liabilities are incurred, even if not yet paid.

**ACCRUED EXPENDITURES:** Expenditures incurred during the current account period which are not paid until subsequent accounting period.

**ACCRUED REVENUE:** Revenue earned during the current accounting period but which is not collected until the following accounting period.

**ACTUARIAL BASIS:** A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

**AD VALOREM TAX:** A tax based on a percent of the value of goods or services.

**AGENCY FUND:** A fund consisting of resources received and held by an LEA as an agent for others.

**ALLOCATION:** Division or distribution in accordance with a predetermined plan.

**ALLOWANCE:** A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the probable collectible receivables.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**APPORTIONMENT:** Allocation of state or federal aid, district taxes, or other moneys among LEA's or other governmental units.

**APPORTIONMENT NOTICE:** A document notifying LEAs when moneys have been deposited with the county treasurer.

**APPRAISAL:** An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies and other economic features.

**APPROPRIATION:** An authorization, granted by the governing board, to make expenditures and to incur obligation for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

**APPROPRIATION LEDGER:** A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

**ASSEMBLY BILLS:** AB-8, AB65, AB-777, AB-87: See Legislation.

**ASSESSED VALUATION:** Value placed on personal and real property by a governmental unit for taxation purposes.

**ASSETS:** Resources that are held or owned by an LEA and that have monetary value.

**AUDIT:** An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

**AUDIT PROGRAM:** A detailed outline of work to be done and the procedure to be followed during the audit.

**AVAILABLE CASH:** Cash that is on hand or on deposit in a given fund and that is unencumbered and can be utilized for meeting current obligations.

**AVERAGE DAILY ATTENDANCE (ADA):** Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day.

**BAILOUT LEGISLATION:** Emergency laws and the State Budget Act enacted by the California Legislature in June and July, 1978, following the passage of Proposition 13. They have been amended by subsequent legislation.

**BALANCE SHEET:** A statement that shows assets, liabilities, and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

**BARGAINING:** The range of subject which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**BASIS OF ACCOUNTING:** The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and reported in the financial statements.

**BASIC AID:** The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's revenue.

**BILINGUAL EDUCATION:** Programs serving students with limited proficiency in English. Some federal and state categorical funds are available for bilingual education programs.

**BLOCK GRANT:** A lump sum allocation of special purpose funds (see ECIA, chapter 2) The same term is sometimes used to describe a district's total revenue limit.

**BOND:** A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

**BOND DISCOUNT:** The excess of the face value at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

**BOND PREMIUM:** The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

**BONDED DEBT:** That portion of indebtedness represented by outstanding bonds.

**BONDED DEBT SERVICE:** Expenditures that are incurred for interest and redemption of bonds.

**BONDED INDEBTEDNESS:** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them from incurring new indebtedness.

**BONDS AUTHORIZED AND UNISSUED:** Legally authorized bonds that have not been sold and that may be sold without further authorization.

**BUDGET:** A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**BUDGET ACT:** The legislative vehicle for the State's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15<sup>th</sup> each year. The Governor may reduce or delete individual items but may not make increases.

**BUDGETARY ACCOUNTS:** Those accounts which make it possible for a budgetary type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations and encumbrances.

**BUDGETARY CONTROL:** The management of financial transactions in accordance with an approved plan of estimated revenues and expenditures.

**BUDGETING:** The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**CALIFORNIA ASSESSMENT PROGRAM (CAP):** The California Assessment Program state matrix tests which must be taken by students in grades 3, 6, 8, and 12 (and grade 10 b7 1985). Scores are reported by school and by district but not for individual students.

**CALIFORNIA BASIC EDUCATION SKILLS TEST (CBEST):** The California Basic Education Skills Test is required of anyone who seeks certification as a teacher, the test covers reading, writing, and mathematics.

**CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS):** The California Basic Educational Data System compiles educational demographic data for each school district within the State of California. Information is collected and submitted by each school district on CBEDS Day (October 15th) and March 31st (P2) annually.

**CAP:** See California Assessment Program.

**CAPITAL ASSETS:** See Fixed Assets.

**CAPITAL OUTLAY:** Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

**CAPITAL OUTLAY FUND FOR PUBLIC HIGHER EDUCATION (COFPHE):** The Capital Outlay Fund for Public Higher Education is supported by revenue from oil on state-owned land. Some tidelands oil revenues are appropriated for K-12 capital outlay needs.

**CAPITAL PROJECTS FUND:** Funds established to account for financial resources that are to be used for the acquisition of major capital facilities.

**CASH:** Currency, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as the availability of cash should be indicated.

**CASH ADVANCE:** Cash apportioned in advance of the usual apportionment period.

**CASH BASIS:** Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

**CASH COLLECTION AWAITING DEPOSIT:** Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

**CASH DISCOUNT:** An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with the trade discount).

**CASH IN BANK:** Balances in separate bank accounts such as student body accounts, school farm accounts, and cafeteria accounts.

**CASH IN COUNTY TREASURY:** Cash balances on deposit in the county treasury for the various funds of the LEA.

**CATEGORICAL AID:** Money from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program (SIP); or for special purposes such as Economic Impact Aid (EIA) or transportation.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS:** See California Basic Educational Data System.

**CBEST:** See California Basic Education Skills Test.

**CERTIFICATED EMPLOYEES:** Employees who are required to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

**CERTIFICATES OF PARTICIPATION:** A financing technique which provides longterm financing through a lease (with an option to purchase or a conditional sale agreement).

**CHAPTER 1, 2:** See ECIA

**CHART OF ACCOUNTS:** A list of accounts, systematically arranged, that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order. C

**CHECK:** A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristic of a voucher and a check; it shows the propriety of a payment and is an order to pay.

**CLASSIFICATION:** The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

**CLASSIFIED EMPLOYEES:** Employees who are required to have licenses, special training, skills, etc. including school secretaries, custodians, bus drivers, and some management personnel.

**CLEARING ACCOUNTS:** Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

**CLOSING ENTRIES:** entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

**CODE:** (1) A distinguishing reference number or symbol. (2) Statement of the laws of a specific field; e.g. Education Code, Penal Code, Civil Code, and Labor Code.

**COFPHE:** See Capital Outlay Fund for Public Higher Education

**COLA:** See Cost of Living Adjustment.

**COLLECTIVE BARGAINING SB 160 (1975):** A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board (see PERB).

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**CONSOLIDATION:** The combining of two or more elementary or high school districts with adjoining borders to form a single district (see Unification and Unionization).

**CONSUMER PRICE INDEX (CPI):** A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**CONTINGENT LIABILITIES:** Items that may become liabilities as a result of conditions undetermined at a given date; e.g. guarantees, pending lawsuits judgments and appeals, and unsettled disputed claims.

**CONTRA ACCOUNT:** An account to record offsetting transactions; e.g. abatements.

**CONTRACT:** An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

**CONTRACTED SERVICES:** Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

**CONTROL ACCOUNT:** A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balance of the detail accounts.

**COST:** The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

**COST OF EDUCATION INDEX:** A measure of variation in costs for individual school districts, such as utilities, gasoline, and the cost of living in the geographical area.

**COST OF LIVING ADJUSTMENT (COLA):** An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.

**COUNTY SCHOOL SERVICE FUND (CSSF):** A fund established to control the financial operations of the offices of county superintendents of schools.

**CPI:** See Consumer Price Index.

**CREDIT:** The right side of the double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenues, and fund balances.

**CSSF:** See County School Service Fund.

**CURRENT ASSETS:** Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

**CURRENT EXPENSE OF EDUCATION:** The current General fund operating expenditures of an LEA for kindergarten and grades one through 12, excluding expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, facility acquisition and construction and object classifications 6000 and 7000.



# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**CURRENT LIABILITIES:** Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

**CURRENT LOANS:** A loan payable in the same fiscal year in which the money was borrowed.

**DE FACTO SEGREGATION:** Racial segregation which is not intentional, that is, caused by the acts of governing bodies.

**DE JURE SEGREGATION:** Racial segregation which is intentional, that is, caused by the acts of governing bodies.

**DEBIT:** The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

**DEBT LIMIT:** The maximum amount of legally permitted debt.

**DEBT SERVICE:** Expenditures for the retirement of debt and for interest on debt.

**DEBT SERVICE FUNDS:** Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DECLINING ENROLLMENT ADJUSTMENT:** A formula which cushions the drop in income in a district with a shrinking student population (eliminated in 1983-84).

**DEFERRED MAINTENANCE:** Major repairs of buildings and equipment which have been postponed by the school district. Some state funds are available to assist districts with deferred maintenance projects.

**DEFERRED REVENUE:** Revenue received in a given period, but unearned which is set up as a liability to be included as revenue in subsequent periods.

**DEFICIT:** The amount by which a sum of money falls short of a required amount (e.g. apportionment deficits).

**DEFICIT FACTOR:** A formula for reducing state allocations to school districts for revenue limits and/or categorical programs when state appropriations are insufficient (see Encroachment).

**DEFICIT FINANCING:** The amount to be provided when estimated expenditures exceed the estimated revenues.

**DEFICIT FUND BALANCE:** The excess of liabilities of a fund over its assets.

**DEFICIT SPENDING:** The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

**DELINQUENT TAXES:** Taxes remaining unpaid after the close of the year in which levied.

**DEPRECIATION:** Estimated loss in value or service life of fixed assets because of wear and tear through use, lapse of time, inadequacy, or obsolescence.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**DIRECT EXPENSES OR COSTS:** Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

**DIRECT SUPPORT CHARGES:** Charges for a support program and services that directly benefit other programs.

**DIRECT SERVICES:** Attendance, health, guidance and library services and supervision of instruction (K-8 only) performed by county offices of education for small districts (elementary, high school, and unified districts with less than 901, 301, and 1501 ADA respectively).

**DISBURSEMENTS:** Payments by currency, check, or warrant. (The term is not synonymous with expenditures).

**DOUBLE ENTRY:** A system of bookkeeping that requires an amount be credited for every corresponding amount debited. Thus, the double entry ledger maintains equality of debits and credits.

**EARNED INTEREST REVENUE:** A sum of money received or due to be received for the use of money loaned or invested.

**ECIA:** See Educational Consolidation and Improvement Act.

**ECONOMIC IMPACT AID (EIA):** State categorical aid for districts with concentrations of children who are bilingual transient or from low income families.

**EDGAR:** See Educational Department General Administration Regulations.

**EDUCATION CODE:** The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, of the Government Code, and general statutes.

**EDUCATION DEPARTMENT GENERAL ADMINISTRATION REGULATIONS (EDGAR):** These are the regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

**EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA):** The federal Educational Consolidation and improvement Act. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

**EIA:** See Economic Impact Aid.

**EMPLOYEE BENEFITS:** Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) worker's compensation payments; and (5) payments made to personnel on sabbatical leave.

**ENCROACHMENT:** The use of unrestricted moneys to support restricted program expenditures.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**ENCUMBRANCES:** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**ENROLLMENT:** Enrollment is the actual number of students registered with the school district who actually attend its schools. This does not mean the number of students who are in attendance throughout the school district during any given period; i.e. day, week, month, year. See ADA.

**ENTERPRISE FUND:** Funds used to account for those ongoing LEA activities which, because of their income-producing character, are similar to those found in the private sector.

**ENTITLEMENT:** An apportionment that is based on specific qualifications.

**ESTIMATED REVENUES:** For revenue accounts kept on the accrual bases, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

**EXIT CRITERIA:** The regulations which determine when a child may move from a special service, such as a bilingual program, to a regular full-time classroom.

**EXPENDITURES:** The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

**EXPENSES:** Charges incurred, whether paid or not, for the operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal year. Expense accounts are used in certain trust funds and in proprietary-type funds.

**FACE VALUE:** As applied to securities, the amount stated in the security document.

**FEES:** Amounts collected from or paid to individuals or groups for services or for use of a school or other facilities.

**FIDELITY BOND:** A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

**FISCAL YEAR:** A period of one year, the beginning and the ending dates of which are fixed by statute in California, the period beginning on July 1 and ending on June 30.

**FIXED ASSETS:** Assets of a permanent character having continuing value; e.g. land, buildings, machinery, furniture, and equipment.

**FULL-TIME EQUIVALENT:** The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

**FUNCTION:** An act, service, or group of services proper to a person, thing or institution and aimed at accomplishing a certain end.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein,

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** The difference between assets and liabilities. The fund equity of governmental trust funds.

**GAAP:** See Generally Accepted Accounting Principles.

**GAAS:** See Generally Accepted Auditing Standards.

**GAGAS:** See Generally Accepted Governmental Auditing Standards.

**GASB:** See Governmental Accounting Standards Board

**GANN AMENDMENT:** An initiative passed in November 1979 which added Article XIII to the California Constitution. It established a ceiling, or limit on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in California Consumer Price Index or per capital personal income, whichever is smaller, and for any change in population.

**GATE:** See Gifted and Talented Education Program.

**GENERAL FIXED ASSETS ACCOUNT GROUP:** A self-balancing group of accounts set up to account for the general fixed assets of an LEA.

**GENERAL FUND:** The fund used to finance the ordinary operation of the LEA. It is available for any legally authorized purpose.

**GENERAL JOURNAL:** A book of original entry for all entries of financial transactions that are not recorded in a special journal such as a cash receipts journal, a voucher register, or a cash disbursements journal.

**GENERAL LEDGER:** A book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or account group used by an LEA.

**GENERAL LONG-TERM DEBT:** Long-term debt that is legally payable from general revenues and backed by the full faith and credit of an LEA.

**GENERAL GROUP OF LONG-TERM DEBT ACCOUNTS:** The account group in which all un-matured general long-term liabilities of an LEA are recorded. It does not include long-term liabilities of proprietary funds and non-expendable trust funds.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

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**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS):** Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's Professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

**GENERAL ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS):** Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Function.

**GIFT:** Anything of value received from any source for which no repayment or service to the contributor is expected.

**GIFTED AND TALENTED EDUCATION PROGRAM (GATE):** The Gifted and Talented Education program guidelines and criteria have been expanded to provide additional education services to children identified as exceptionally able or talented.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

**GRADE LEVEL:** Assigned classification of students according to age and school progress; e.g. kindergarten and first grade.

**GRANT:** A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes.

**GRANTS-IN-AID:** Outright donations or contributions, usually by a superior governmental unit, without the prior establishment of conditions with which the recipient must comply.

**HIGH EXPENDITURE DISTRICTS:** Districts with revenue limits considerable above the state average. Most of these were formerly called "high wealth" districts because their assessed value per ADA was also significantly above the state average.

**HOLDING ACCOUNTS:** Suspendse accounts that are used temporarily to accumulate costs that will ultimately be charged to other using programs.

**IEP:** See Individual Education Plan.

**IMPACT AID:** See PL 81-874.

**IN LIEU OF TAXES:** Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

**INCENTIVES:** Financial rewards for implementing a new program, such as longer school day year, or for performance, such as by students on CAP tests. Many of the "reforms" in SB 813 contain incentives.

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**INCOME:** A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term income should not be used in lieu of revenue in governmental-type funds.

**INDIRECT COST AND OVERHEAD:** Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefits of the determination.

**INDIRECT SUPPORT CHARGES:** Charges for routine services not performed as a special service for a particular program but allocated to using programs.

**INDIVIDUAL EDUCATION PLAN (IEP):** A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child.

**INFLATION FACTOR:** See Cost of Living Adjustment.

**INTEREST:** A fee charged to the borrower for the use of money.

**INTERFUND ACCOUNT:** Accounts in which transactions between funds are reflected.

**INTERFUND TRANSFERS:** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the LEA.

**INTERIM BORROWING:** (1) Short term loans to be repaid from general revenues during the course of a fiscal year. (2) Short term loans in anticipation of tax collections or bond insurance.

**INTERNAL AUDIT:** An appraisal activity within an LEA which (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

**INTERNAL CONTROL:** A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby, enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that on one employee performs a complete cycle of operations; such procedures call for proper authorization by designated officials.

**INTERNAL SERVICE FUNDS:** Funds created to render services on a cost reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

**INTRABUDGET TRANSFERS:** Amounts transferred from one appropriation account to another within the same fund.

**INVENTORY:** A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

**INVESTMENTS:** Disbursements of cash for the purpose of generating revenue.

**INVOICE:** An itemized statement of charges for merchandise sold or services rendered to the purchaser.

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**JOB ACCOUNT:** An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

**JOINT SCHOOL DISTRICTS:** School districts with territory in more than one county.

**JOURNAL:** Any accounting record in which the financial transaction of an LEA are formally recorded for the first time; e.g. the cash receipts book, check register, and general ledger.

**JOURNAL VOUCHER:** A form provided for the recording of certain transactions or information in the place of, or supplementary to, the journal or registers.

**JUDGMENTS:** Amount due to be paid or collected by the LEA as the result of court decision.

**LEGISLATION:** The California Legislature has passed school finance legislation almost every year since 1972. The major laws, in chronological order, are:

SB 90, 1972 .....Instituted revenue limits.

AB 65, 1977.....Initiated a “long term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

SB 90, 1977 .....Allowed reimbursement for costs resulting from state mandates.

SB 154, 1978.....Allocated property taxes to cities, counties and schools after Proposition 13 (bailout).

AB 1979 .....Defined the source and method of funding schools, counties, cities, and special districts including adjusting the allocation of property taxes.

AB 1981 .....Allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at local level.

SB 813, 1983.....Superseded previous school finance laws and made many changes to the California Education curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, hiring and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of state-wide curriculum standards.

AB 87, 1991.....Defined the laws, policies, and regulations governing the funding of Year Round Education in the state of California.

**LEVELING DOWN:** Decreasing the level of per pupil revenue limits state-wide toward of higher revenue limit districts. Also known as Parity funding principle.

**LEVY:** The imposition of taxes or special assessments for the support of governmental activities; also the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

**LIABILITIES:** Legal obligations (with the exception of encumbrances) that are unpaid.

**LIFE SPAN (GRADE SPAN):** Broad group classification of students according to age and school progress; i.e. pre-formal, elementary, secondary, and adult.

**LONG-TERM DEBT:** Debt that matures more than one year after the date of issuance.

**LOW EXPENDITURE DISTRICTS:** Districts with revenue limits per child near the statewide average. Many were formerly called “low wealth” districts because their assessed valuation per ADA was below the average. Neither “high” nor “low” refers to the family income of district residents.

**MANDATED COSTS:** School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

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**MASTER TEACHER:** A selected teacher who receives a stipend of \$4,000, a program initiated in SB 813. The mentor teacher works with the new and experienced teachers on curriculum and instruction and must spend at least 60% time in classroom teaching.

**MINIMUM GUARANTEE:** Granting a district a specified percentage of the total revenue limit income it received the previous year regardless of a change in ADA.

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

**MULTI-YEAR FINANCIAL PLAN:** A plan that presents financial estimates of programs in tabular form for a period of year. These estimates should reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of program structure.

**NECESSARY SMALL SCHOOLS:** Elementary schools with less than 101 or high schools with less than 301 ADA which meet sparsity standards and which are separately funded.

**NET INCOME:** Proprietary fund excess of revenues and operating transfers in over expenses and operating transfers out.

**OBJECT:** As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

**OBLIGATIONS:** Amounts that the LEA may be legally required to meet out of its resources. They include not only actual liabilities but also un-liquidated encumbrances.

**OPERATING TRANSFERS:** All interfund transfers other than residual equity transfers.

**ORDER (FOR PAYMENT):** A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

**OTHER FINANCING SOURCES:** Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**OTHER FINANCING USES:** Governmental fund operating transfers out. Such amounts are classified separately from expenditures.

**OVERDRAFT:** The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are charged.

**OVERHEAD:** See Indirect Cost and Overhead.

**PAYROLL REGISTER:** A document accompanying one or more orders on an LEA fund for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such order.



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**PAYROLL WARRANT:** A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

**PER CAPITA PERSONAL INCOME:** Income before taxes as estimated by the U.S. Department of Commerce for California and other states.

**PERB:** See Public Employees' Relations Board

**PERS:** See Public Employees' Retirement System.

**PERPETUAL INVENTORY:** A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical inventory count. A record is provided for each item or group of items to be inventoried and is so divided as to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

**PERSONAL PROPERTY:** A property except real estate.

**PETTY CASH:** A sum of money set aside for the purpose of making change or immediate payments of small amounts.

**PHYSICAL INVENTORY:** The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. The accuracy of the perpetual inventory records is tested periodically by physical inventories.

**PL 81-874:** A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

**PL 94-142:** Federal law which mandates a "free and appropriate" education for all handicapped children.

**POSTING:** The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

**PREPAID EXPENSES:** Items for which payment has been made but for which benefits have not been realized as of a certain date, e.g. prepaid rent, prepaid interest, and premiums or unexpired insurance.

**PRIOR YEARS' TAXES:** Taxes collected within the current fiscal year for levies in previous fiscal years.

**PROFICIENCY REQUIREMENTS:** Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers (see CBEST).

**PROGRAM:** A group of related activities consisting of a unique combination of objects that operate together to accomplish common ends.

**PROGRAM ACCOUNTING:** A system of accounting in which records are maintained to accumulate revenue and expenditure data by program.

**PROGRAM COSTS:** Costs that are incurred and allocated by programs rather than by organizations.

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**PROGRAM STRUCTURE:** The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objects. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

**PROPOSITION 13:** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

**PRORATING:** The allocation of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

**PROTESTED TAXES:** Tax money paid under protest and held by the county auditor pending settlement of the protest.

**PUBLIC EMPLOYEES' RELATIONS BOARD (PERB):** The Public Employees Relations Board consists of five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS):** State law required school district employees, school districts, and the state to contribute to the fund.

**PUPIL WEIGHTING:** A method of distributing money for education according to the individual characteristics of each pupil. Weights or ratios are assigned for categories of pupil need or special costs; funds are distributed to districts according to their total number of pupil weights.

**PURCHASE ORDER:** A document issued to a vendor that authorized the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

**REAL PROPERTY:** Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

**REBATE:** See Abatement or Refund.

**RECEIPTS:** Cash received.

**RECLASSIFICATION:** Re-designation of current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**REFUND:** An amount paid back or credit allowed on account of an over-collection.

**REGISTERED WARRANT:** A warrant that is registered by the county treasurer for future payment because of present lack of funds and that is to be paid with interest in the order of its registration.

**REGISTERS:** A listing of transactions of like kind that may be totaled and summarized for convenience in posting: e.g. payroll registers, warrant registers, and attendance registers.

**REIMBURSEMENT:** Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund or department.

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**REQUISITION:** A document submitted initiating a purchase order to secure specified articles or services or issuance of materials from stores or a warehouse.

**RESERVE:** An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

**RESERVE FOR ENCUMBRANCES:** An account used to aggregate a portion of a fund balance for expenditure on vendor performance.

**RESIDUAL EQUITY TRANSFERS:** Nonrecurring or non-routine transfers of equity between funds of the LEA, e.g. transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund.

**RESOURCE COST MODEL:** A system for funding education which is based on the cost of a district's individual characteristics and programs.

**RESTRICTED FUNDS:** Moneys whose use is restricted by legal requirements or by the donor.

**REVENUE LIMIT:** The specific amount of state and local taxes a school district may receive per pupil for its general education program. Annual increases are determined by the Legislature. Categorical aid is granted in addition to the revenue limit.

**REVENUES:** The increases in fund financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

**REVOLVING CASH FUND:** A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

**ROBBINS AMENDMENT (PROPOSITION 1):** An amendment to the California Constitution, Article I, Section 7, passed in 1979 which restricts California courts to federal court interpretations when ordering changes in pupil school assignment or pupil transportation to alleviate school district segregation.

**ROC/ROP:** Regional Occupational Centers/Regional Occupational Programs established by a school district or group of school districts or county offices of education. The centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

**SB – SENATE BILLS (SB 90,1972; SB 90,1977; SB 154, SB 813):** See Legislation.

**SCHEDULES:** Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

**SCHOOL IMPROVEMENT PLAN (SIP):** Money granted by the state to selected schools to carry out a plan developed by the school site council for the improvement of their school's program.

**SCHOOL SITE COUNCIL:** Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out and evaluated.

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**SECURED ROLL:** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

**SECURITIES:** Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

**SELF-CONTAINED CLASSROOM:** A classroom in which a teacher usually instructs one group of students in a majority of the instructional programs for a school year. Self-contained classrooms are usually found at the elementary school level.

**SENIORITY:** A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

**SERIAL ANNUITY BONDS:** Serial bonds in which the annual installments of bond principal are so arranged that the combined payments of principal and interest are approximately the same each year.

**SERIAL BONDS:** Bonds whose principal is repaid in periodic installments over the life of the issue.

**SERRANO VS. PRIEST:** The California Supreme Court decision which declared the system of financing schools unconstitutional because it violated the Equal Protection clause of the State Constitution. The Court said that by 1980, the relative effort (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures which were due to local wealth must be less than \$100.00. The impact of Proposition 13 resolved the taxpayer equity provision. In 1983, a court review determined that sufficient compliance in reducing expenditure disparities had been achieved.

**SHARED REVENUE:** Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

**SHORT-TERM DEBT:** Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax anticipation notes payable.

**SHORTFALL:** An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**SITE:** The location of a school or a central administrative unit.

**SOURCE DOCUMENT:** Any voucher, invoice, or other data that support an entry in the accounting records.

**SPECIAL EDUCATION:** Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL 94142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

**SPECIAL REVENUE FUNDS:** Funds established to account for the proceeds from specific revenue sources that (by law) are restricted to finance particular activities.

**SPECIFICATIONS:** Those particular qualities required of products or services.

**SPLIT ROLL:** A system for taxing business and industry property at a different rate from individual homeowners.

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**SQUEEZE:** Restricting the revenue limit increases of higher spending districts in order to equalize per pupil revenues (eliminated in 1983-84).

**STATE ALLOCATION BOARD:** A state regulatory agency which controls certain state-aided capital outlay and deferred maintenance projects.

**STATE SCHOOL FUND:** A special revenue fund within the State Treasury used for apportionments to school districts and county superintendents, based on the revenue limit, and certain other special purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the Department of Education.

**STATE TEACHERS' RETIREMENT SYSTEM (STRS):** State law requires school district employees, school districts, and the state to contribute to the fund.

**STATEMENTS:** (1) Used in a general sense, all of those formal written presentations which set forth financial information. (2) In technical accounting usage, those presentations of financial data which show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

**STORES:** Goods that are on hand in storerooms and subject to requisition.

**STRS:** See State Teachers' Retirement System.

**STUDENT BODY FUND:** A fund to control the receipts and the disbursements of student association activities.

**SUBSIDIARY LEDGERS:** A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account; e.g. the payroll ledger and the appropriations ledger.

**SUBVENTION:** provision of assistance or financial support, usually from a superior governmental unit; a grant.

**SUMMARY:** Consolidation of like items for accounting purposes.

**SUNSET:** The termination of the regulations for a program. The law lists a schedule for the Legislature to consider the sunset of many state categorical programs.

**SUPPLY:** A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

**SURETY BOND:** A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation; e.g. a surety bond given by a contractor or by an official who handles cash or securities.

**SUSPENSE ACCOUNT:** An account which carries charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

**TAX ANTICIPATION NOTES:** Notes issued in anticipation of collection of taxes, usually able to be retired only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

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**TAX LIENS:** Claims by governmental units on properties for which taxes levied remain unpaid.

**TAX RATE:** The amount of tax stated in terms of a unit of the base tax.

**TAX RATE LIMIT:** The maximum rate of tax that a governmental unit may levy.

**TAX REDEMPTION:** Proceeds from the sale of tax-delinquent property.

**TAX RELIEF SUBVENTIONS:** Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

**TAX ROLLS:** The list showing the amount of taxes levied against each taxpayer or property.

**TAXES:** Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TAXES RECEIVABLE:** An asset account representing the uncollected portion of taxes levied.

**TENURE:** A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless specified procedures for dismissal or layoff are successfully followed.

**TERM BONDS:** Bonds whose entire principal matures on one date.

**TRADE DISCOUNT:** A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with cash discount).

**TRAILER COACH FEES:** Assessments collected from owners of trailer homes, which constitute personal property used in lieu of taxable real property.

**TRANSFER:** Inter-district or interfund payments or receipts not chargeable to expenditures or credited to revenue. Certain budget revisions are often referred to as transfers.

**TRIAL BALANCE:** A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance".

**TRUST FUND:** A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

**TUITION:** An amount charged for educational services provided to a student.

**TUITION TAX CREDITS:** A reduction in state or federal income tax to offset a specified amount of money spent for tuition for private education.

**UIA:** See Urban Impact Aid.

**UNENCUMBERED BALANCE:** That portion of an appropriation or allotment not yet expended or obligated.

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**UNIFICATION:** Joining together of all or part of an elementary school district (K-8) and high school district (K-12) with a single governing board.

**UNIFIED SCHOOL DISTRICT:** A school district serving students kindergarten through 12th grade, that is elementary and high school students.

**UNIONIZATION:** Joining together of two or more elementary or high school districts to form a single elementary or high school & district.

**UNIT COST:** The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g. the total expenditure divided by the number of students equals the cost per student.

**UNREALIZED REVENUE:** Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

**UNSECURED ROLL:** Assessed value of personal property other than secured property.

**URBAN IMPACT AID (UIA):** State aid to 19 large, metropolitan districts, expanded in 1984-84 to qualifying high school and elementary districts. The funds may be used for general purposes.

**VOUCHER:** A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

**WARRANT:** A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s) approved by the county superintendent of schools, and allowed by the county auditor, directed the county treasurer to pay a specified amount to a designated payee.

**WARRANTS PAYABLE:** The amount of warrants issued, outstanding, and unpaid from a salary or wage payment; an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

**WORK IN PROCESS:** The value of partially completed products manufactured or processed, such as a partially completed printing job.

**WORK ORDER:** A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.



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# APPENDIX 5





# The Basics of California's School Finance System

Every summer, the California Legislature and governor decide how much money will go to kindergarten through 12th grade (K–12) public education and how it will be divided among school districts, county offices of education, and the California Department of Education. A series of voter-approved initiatives provide significant restraints on both revenue options and how much funding must go to public schools. Although some changes occur each year, the system has looked about the same for more than 25 years.

## What are the sources of district operating funds?

The column on the left of the diagram below shows the five sources of operating funds for schools in California:

- The federal government contributes about 10% of the education budget.
- About 60% of the funds are from the state—generated by business and personal income taxes, sales taxes, and some special taxes.
- Local property taxes are a little less than 23% of all funds. The Legislature and governor determine what part of these revenues goes to schools.
- The tiny line near the bottom of the column—less than 2% of the total, or about

\$150 per student—is from the California Lottery.

- Miscellaneous local revenues are about 6% of the total. These come from a variety of sources, such as special elections for parcel taxes (needs a two-thirds vote for approval); contributions from foundations, businesses, and individuals; food service sales, and interest on investments.

These simple boxes tell the whole story: there are no other sources of funds to run California's K–12 public schools.

- the support for specific programs for which it qualifies (“categorical aid”).

The miscellaneous and lottery revenues provide less than 8% of funding statewide. But this money is important to school districts because few restrictions are placed on its use. In some districts, this income represents a significant source of discretionary funds.

## How is the amount that goes to each school district determined?

The Legislature established revenue limits at roughly what each district spent on general education programs in 1972, and it has adjusted them for inflation since then. The *Serrano v. Priest* court case, decided in 1976, had the net effect of making districts' general purpose money more nearly equal per pupil in each type of district (elementary, unified, high school). Since the late 1990s, revenue limit equalization has been an intermittent issue, and various strategies have been implemented when funding was available. Revenue limits are now within about a \$450 range for school districts.

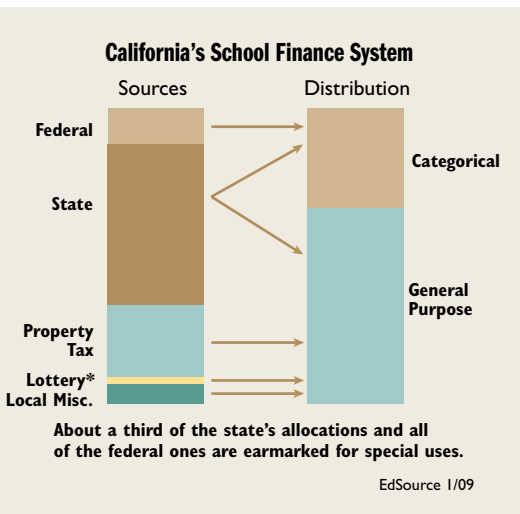
A district's revenue limit can be increased only by legislation, not by the school board, superintendent, or local voters. When property taxes rise, most schools do not directly benefit. The additional income goes toward the revenue limit, and the state's share is reduced proportionately. In about 60 of the

## How are the funds distributed to local school districts?

The column on the right shows how the different sources feed into school districts' operating budgets. Currently, about two-thirds of the money is for general purposes and almost one-third is earmarked for special purposes or categories of students.

Each district has its own particular combination of federal, state, and local sources. The amount depends on:

- the average number of students attending school during the school year (average daily attendance or ADA);
- the general purpose money the district receives for each student (its “revenue limit”), and



almost 1,000 school districts, however, property taxes fill up or exceed the revenue limit. These districts are allowed to keep their excess property tax revenues.

Categorical aid is distributed by the state and federal governments according to the needs of the children in the district and the special programs for which the district qualifies. This aid is quite substantial in some districts and minimal in others. Since the 1960s, court decisions, legislative priorities, and pressure from interest groups have created a wealth of categorical programs.

Funding for some programs can be used only to provide specific services, such as school lunches, or to serve the needs of particular students, generally those who were traditionally underserved. The largest of these programs is Special Education, which provides funds for extra services needed to educate students with disabilities. Some programs are completely voluntary. Others provide money to help districts pay for services they are required by law to provide. Still others are incentive programs intended to encourage districts to implement a specific program or reform, such as California's K–3 Class Size Reduction program.

Since the late 1990s, state policymakers have made some attempts to consolidate and simplify categorical programs. But that has been balanced by their tendency to create new programs when extra funds are available.

### Do California schools receive enough funding?

In California, the question of funding adequacy consistently underlies discussions about improving public schools. Many people point to comparisons with education funding in other states to say California's funding is insufficient.

For almost three decades, this state's expenditures per pupil have trailed the national average. The precise amount varies from year to year, depending on a variety of economic factors and policy decisions among the 50 states. Since 1996–97 the state's expenditures have ranged from 87% to 96% of the U.S. average, depending on the year.


In addition, the number of personnel California schools are able to hire is substantially lower than is true in most of the country. California has a high cost of living, and its residents' salaries are also consistently near the top.

The combination of below average per-pupil expenditures and above-average salaries results in some of the lowest ratios of staff to students in the country. On average, California school districts have about three-fourths as many adults available—and three-fourths as many teachers—as is true on average in the nation. The numbers of school site administrators, district administrators, counselors, and librarians have historically been even lower.

### What can California do to improve its funding system?

There are many critics of the state's funding system, and the debate about school finance has intensified.

Some people focus on how much money schools receive, and others worry about how fairly the funds are distributed. A serious and compelling question is whether schools in this state have the resources they need to meet California's demanding academic goals—in particular the extra investment that may be necessary to improve the achievement of the state's English learners, low-income students, and students with disabilities. Some people advocate for greater flexibility for local school districts and schools. Others worry about how to hold them more accountable for spending their resources appropriately and in ways that improve student achievement.

Dealing with these concerns is made more difficult by the complexity of the state's school finance system. A system that was simple and transparent might better enable the public to understand how much money their local schools receive, how they spend it, and who is responsible for those decisions. It could also make it easier for policymakers to evaluate the impact various investments have on student performance and adjust school expenditures accordingly. 

#### How do I find out more?

- For more detailed information and tools for understanding and explaining California school finance, go to: [www.edsource.org/iss\\_fin\\_tools.html](http://www.edsource.org/iss_fin_tools.html)
- For detailed financial data on districts, counties, and the state, go to the Ed-Data Partnership website: [www.ed-data.k12.ca.us](http://www.ed-data.k12.ca.us)
- For information and publications about California's education issues, go to EdSource's website: [www.edsource.org](http://www.edsource.org)



# The School District Budget Process

**BUDGETS PROVIDE A DESCRIPTION** of a school district's program plans for the upcoming year. They include an estimate of the money a district will receive (revenues) and the district's plan for spending those funds (expenditures). The state government in California largely controls school district revenues. Each year, the Legislature and governor decide how much funding will go to public education and how those funds will be allocated. Decisions about how the funds are spent largely rest with local school districts, which face a number of constraints as they decide on their priorities.

## Where does the operating money for local public schools come from?

In California, the state provides about 61% of the operating funding for schools from its General Fund. Local property taxes contribute less than 21%, and federal funds provide 11%. Proceeds from the lottery generally add up to less than 2% of the total. School districts have one other source of funds, commonly referred to as "local miscellaneous revenues." These can come from a variety of sources, such as lease income, donations, food service sales, and parcel taxes. Statewide, these average about 6% of revenues, but that varies dramatically from district to district. (School districts may also receive additional monies, often from local bonds, that are earmarked for facilities.)

Most of the funds that school districts receive are for them to use at their discretion. These are called general purpose funds. About one-third of district revenues are intended by the state or federal government for specified purposes and programs. These are called categorical funds. In 2006–07 California has more than 80 separate categorical programs, such as teacher professional development and Special Education programs for students with disabilities.

## Who decides how education funds are spent in local school districts?

Within specific parameters, each district makes its own choices about how to spend the funds it receives. The local school board is responsible for approving the district budget and the expenditure decisions made by district staff.

Although districts control the salaries and benefits they pay employees, districts almost always determine the amounts through a collective bargaining process with

employee unions. Union contracts can also affect a number of other district expenditures related to working conditions, such as class sizes and number of workdays.

Districts decide which voluntary state and federal programs they will operate for students, including everything from K–3 Class Size Reduction to summer school. But if they choose not to participate, they lose the funding for that program. They are also required by law to put resources into some programs, such as Special Education and school lunches.

Districts choose how much to invest in the construction, maintenance, and upgrading of their facilities. However, state law controls what buildings may be used as classrooms, requires including features such as accessibility for the disabled, and specifies that some maintenance services must be performed by school district employees. In addition, state law prohibits districts from using money raised through local bonds for anything but the facilities promised as part of the bond measure.

## What are the major budget pressures facing school districts?

Local school districts have very few opportunities to raise additional funds, no matter what their needs. The state decides how much revenue they have to work with each school year. State leaders do not finalize that decision until they pass the state budget, an action that is legally required by the end of June but which has in some years been delayed to as late as September. Further, the state provides its support for schools through income and sales tax revenues that can change dramatically from year to year.

When the state faces a difficult or uncertain budget, school districts must prepare for the worst and hope for the best. They have to adopt their preliminary budgets by June 30, regardless of state action or inaction. They are also required by law to provide notice by March 15 to most employees, particularly teachers, if layoffs are a possibility. Yet they may not know the exact amount of revenue they will be able to spend until months later. This is why teachers sometimes receive layoff notices (or "pink slips") but ultimately keep their jobs.

The bulk of school district expenditures go to employee salaries and benefits—more than 80% in most districts. A

district's response to budget cuts or even flat funding almost always includes eliminating personnel.

For about half the school districts in the state, a major concern is shrinking enrollments. Because a large portion of education funding is based on the number of students attending school in a district, revenues decrease along with a decline in the number of students. However, the overall costs of a school do not go down with the loss of a few students. For example, a district typically has to lose 20 or 30 students before it cuts one teaching position. Thus districts with declining enrollments often face a budget squeeze that is particularly challenging, though the state provides them with some additional funding to cushion the impact.

### How does collective bargaining affect district spending decisions?

Some of the most important district spending decisions are made at the bargaining table between the district governing board and employee unions. Granting a raise in a given year, or for multiple years, is just one of many issues negotiated.

Collective bargaining also determines what kinds of automatic raises teachers and other employees will receive for experience and continuing their education. These increases for individuals are in addition to any cost-of-living increase. Bargaining with teacher and other employee unions also decides working conditions, such as maximum class sizes, teacher preparation time, the number of days school is open, and more. Each of these decisions directly affects the district's budget.

### How can I make sense of school budget information?


Every parent, educator, businessperson, and resident has the right to examine most school district financial records. These are public documents. However, school districts are allowed to charge for extra costs incurred in providing records, including data collection and copying.

School district budget documents can be complicated and difficult to understand. Many school districts work hard to clarify their budgets for the public. They are likely to report expenditures down to the school level and go out of their way to explain the meaning behind the numbers. Other districts may not clearly explain their financial documents. A variety of resources are available to help districts do this job well and to explain the school finance system to their various constituents.

### What can the public do to affect local school budget decisions?

Various opportunities exist for public input. In order to effectively influence issues they care about, parents and community members need to understand which spending decisions are made at the school level and which the district controls. Further, being aware of how—and when—such decisions are made helps ensure that public input is both appropriate and timely.

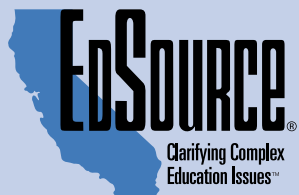
For example, most schools have a School Site Council that influences some expenditure decisions. Many school districts have Budget Advisory Committees that consider district-level decisions. School principals and district administrators typically seek comments from these groups and manage the process of collecting both public and staff input as they develop budgets. The school board makes the final decision at a public meeting based on the recommendations of the district administration.

Actual collective bargaining is almost always done in closed meetings between the district and the union. However, school districts are required to make public (“sunshine”) both union and district proposals before bargaining begins and ask for public input. At the end of the process, districts must explain the contract they have agreed to and again provide an opportunity for public comment. 

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### How can I find out more?

- For further explanations of California's school finance system and updates on current budget action, go to: [www.californiaschoolfinance.org](http://www.californiaschoolfinance.org) or [www.edsource.org](http://www.edsource.org)
- School Services of California, Inc., has free software available to help school district officials prepare “User Friendly Budget Displays.” It is available at: [www.sscal.com/ufb\\_soft.htm](http://www.sscal.com/ufb_soft.htm)
- For district-level financial statements, including comparisons to state averages and other districts, go the District pages of the Ed-Data Partnership website: [www.ed-data.k12.ca.us](http://www.ed-data.k12.ca.us)



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# Proposition 98 Sets a Minimum Funding Guarantee for Education

Proposition 98, passed by voters as an amendment to the California Constitution in 1988, is designed to guarantee a minimum level of funding for public schools and community colleges that at least keeps pace with growth in the K–12 student population and the personal income of Californians and at best increases the amount schools receive. It was revised in 1990 by Proposition 111. Proposition 98 dollars are state funds raised primarily through income, sales, corporate, and capital gains taxes, combined with local property tax revenues. They represent about 72% of the funds that K–12 schools receive.

The minimum spending level under Proposition 98 is determined by one of three “tests” or formulas, which are described in detail in the table below.

Several factors influence which test is used to set the minimum guarantee, but the most important are the annual changes in statewide K–12 student attendance, per capita personal income, and per capita General Fund revenues. (The General Fund is the state’s largest pot of money and is not dedicated to one specific program.)

## Understanding the Three Tests of Proposition 98

Understanding the Three Tests of Proposition 98	
<b>TEST 1</b> <b>Percentage of General Fund Revenues</b> Times used: 2	<b>Requirement</b> K-14 education must receive a minimum percentage of General Fund revenues, currently about 41%.
	<b>When is it operative?</b> When it would provide more money than Test 2 or 3. It has been used only twice, in 1988–89 and under the revised 2008–09 budget passed in February 2009.
<b>TEST 2</b> <b>Adjustment Based on Statewide Personal Income</b> Times used: 12	<b>Requirement</b> K-14 education must receive at least the same amount of state aid and local property tax dollars (collected locally but the distribution among local governments is determined by the state) as received in the prior year, adjusted for changes in K-12 attendance and per capita personal income.
	<b>When is it operative?</b> Basically, when General Fund revenues experience normal or strong growth during the prior year. (Specifically, it is used when the percentage growth in state per capita personal income is less than or equal to the percentage growth in per capita General Fund revenues plus 0.5%.)
<b>TEST 3</b> <b>Adjustment Based on Available Revenues</b> Times used: 7	<b>Requirement</b> K-14 education must receive at least the same amount of state aid and local property tax dollars as received in the prior year, adjusted for changes in K-12 attendance and per capita General Fund revenues, plus 0.5% of the prior year Proposition 98 spending amount.
	<b>When is it operative?</b> Basically, when General Fund revenues fall or grow slowly during the prior year. The intent is for the K-14 education funding requirement to be responsive to reduced revenue. (Specifically, it is used when statewide per capita personal income is greater than the percentage growth in per capita General Fund revenues plus 0.5%.)
<b>SUSPENSION</b> Times used: 1	Proposition 98 can be suspended for a year with a two-thirds vote of the Legislature and concurrence of the governor. If suspended, policymakers have great discretion as to the level of funding they provide. It has been used only once, in 2004–05.
<b>MAINTENANCE FACTOR</b>	If Test 3 is used, or if Proposition 98 is suspended, the amount saved (the difference between what Test 2 would have provided and what was provided) must be restored over time to the minimum guarantee level, beginning in the next year in which the percentage growth in per capita General Fund revenues exceeds the percentage growth in per capita personal income.
<b>“SETTLE UP”</b>	When state leaders craft a budget for the upcoming fiscal year, they must estimate what the minimum Proposition 98 spending level will be before the fiscal year starts. If, during the course of the fiscal year, the estimate turns out to be too low, the state must later make up the shortfall. The amount of the shortfall is often referred to as the “settle up” amount.