



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** June 26, 2012

**Subject:** Request Adoption of the 2012-13 Budget

**Responsible Staff:** Kelly Porterfield, Associate Superintendent of Business  
Teri Bradshaw, Director of Fiscal Services

**Agenda Placement:** Old Business

**Background/ rationale:**

The purpose of the Adopted Budget is to provide the Board of Trustees a projection of anticipated income and expenses. The budget allows the Business Office the means of reporting, interpreting, and communicating in a responsible manner the current financial status of the district.

The Adopted Budget for 2012-13 includes the budget assumptions that are itemized on the attachments.

Calendar:	<u>Type of Budget</u>	<u>Presented to Board</u>	<u>Due to Madera County</u>
	1 <sup>st</sup> Interim Report	December 11, 2012	December 15, 2012
	2 <sup>nd</sup> Interim Report	March 12, 2013	March 15, 2013

**Financial impact:**

See attached for proposed budget assumptions.

**Superintendent's recommendation:**

Superintendent recommends adoption of the 2012-13 Budget.

**Supporting documents attached:**

2012-13 Budget Assumptions  
2011-12 and 2012-13 Budget Reductions  
2012-13 Tier III Categorical Flexibility Revenue  
2012-13 Tier III Categorical Flexibility Expenditure Plan  
2012-13 Adopted Budget Reports for All Funds

# Madera Unified School District

## 2012-13 Adopted Budget Assumptions

The proposed budget for the 2012-13 fiscal year has been developed using the following assumptions:

1	Revenue Limit COLA 3.24%, 22.272% Deficit
2	Trigger Cut of \$441 per ADA Revenue Limit per May Revise, if Tax Initiatives Fail
3	State Categoricals 0% increase
4	No Equalization Aid
5	19,701 Enrollment (360 Increase Over 2011 CBEDS)
6	18,519 P2 ADA 202 Increase over 2011-12 Actual P2 - Equivalent to 94% of Enrollment
7	Increase of 14.1 FTE Regular Classroom Teachers
8	Teacher Staffing Ratios: Grades K-3 = 28:1, Grades 4-12 = 36:1, Includes Transitional Kindergarten
9	California Lottery \$118 per ADA Unrestricted, \$23.75 per ADA Restricted
10	\$1,071 per ADA K-3 Class Size Reduction - Less 30% Penalty for 28:1 Staffing
11	Tier III Revenue and Expenditure Plan - See Attached
12	No Mandated Cost Reimbursements
13	Flat Federal Funding
14	No New One-Time Federal Funding
15	All Traditional School Calendars
16	0% Salary Schedule Increase in Preliminary Budget for 2012-13
17	-0- Work Furlough Days for All Employees (Certificated and Classified)
18	Step and Longevity Increases
19	Early Retiree Incentive (PARS) and Health Insurance Costs Added (New Pars Retirees not included)
20	-.19% Decrease in Health & Welfare Benefit Rates
22	Increase in Workers Compensation Insurance from 1.356% to 1.639%
23	Decrease in State Unemployment Insurance from 1.61% to 1.10%
24	Increase in Property & Liability Insurance of 5.93%
25	Indirect Rate Increased from 5.17% to 5.18%
26	Increase Operating Expenses 2.3% (California Price Index)
27	Reduction of Restricted Maintenance Contribution from 2.21% to 2.18% of General Fund Expenditures
28	-0- Interfund Transfer for Building Projects to Fund 41
29	-0- Interfund Transfer for Capital Outlay to Fund 40
30	\$660,231 Interfund Transfer to Deferred Maintenance Fund 14 from Tier III
31	\$600,000 Interfund Transfer to Adult Ed Fund 11 from Tier III
32	2011-12 and 2012-13 Adopted Budget Reductions (See Unrestricted General Fund Budget Reductions)



**2011-12 and 2012-13 Adopted Budget Reductions**

<b>2011-12 Unrestricted &amp; Encroachment</b>	<b>2012-13 Unrestricted &amp; Encroachment</b>	<b># FTE</b>	<b>DESCRIPTION</b>
			<b>DISTRICT ADMINISTRATION</b>
\$0	\$127,897	1.00	Public Information Officer
\$0	\$154,104	1.00	Chief Academic Officers
\$0	\$32,625	0.00	100% PIO Discretionary Budget
\$0	\$10,000	0.00	50% CAO Discretionary Budget
\$12,825	\$12,825	0.00	Eliminate District Bilingual Books
\$8,550	\$8,550	0.00	Eliminate District Bilingual Services
\$18,000	\$10,000	0.00	Reduce Insurance Reserve
\$10,000	\$10,000	0.00	Reduce WASC Budget
\$13,661	\$12,978	0.00	Student Services Cert Extra Time/Sub
\$10,640	\$9,775	0.00	Psycholgist Cert Extra Time/Sub
\$7,937	\$7,937	0.00	Psycholgist Discretionary Budget
\$168,057	\$0	0.00	TIER III Professional Development
\$70,353	\$70,353	0.00	TIER III Supply Budget
\$125,000	\$125,000	0.00	TIER III Summer School
\$80,646	\$0	0.00	TIER III CE Mentoring Budget
\$69,000	\$0	0.00	TIER III PAR Budget
\$186,607	\$0	0.00	Assessment & Accountability Carryover
\$65,846	\$0	0.00	Certificated Sub & Extra Time
\$70,156	\$0	0.00	Classified Sub
\$0	\$0	0.00	Print Shop Supplies
\$15,078	\$0	0.00	Resource 0610 Local Resources
\$186,015	\$0	0.00	Carryover for Timeclocks Plus
\$28,317	\$38,817	0.00	Ed Services Web Grader Budget
\$128,348	\$0	0.00	Other Contracted Services
\$259,758	\$0	0.00	Mandated Cost Contribution
\$6,117	\$8,160	0.00	Occupational Education Extra Time
	\$267,964	6.00	Paraprofessional Physically Impaired-Sp Ed
	\$74,296	1.00	Middle School Librarian
<b>\$1,540,911</b>	<b>\$981,281</b>	<b>9.00</b>	<b><i>District Administration</i></b>
			<b>ATHLETICS</b>
\$30,000	\$30,000		Reduce Athletic Charter Budget
\$36,000	\$32,442		Reduce Athletic Supply Budget
\$0	\$6,000		Reduce Gymnastic Facility Lease
\$13,288	\$14,000		Elementary Athletic Field Trips
\$16,303	\$16,303		Elementary Athletic Equipment Repair
<b>\$95,591</b>	<b>\$98,745</b>	<b>0.00</b>	<b><i>Athletics</i></b>
<b>\$1,636,502</b>	<b>\$1,080,026</b>	<b>9.00</b>	<b>Total Reductions 2011-12, 2012-13</b>

**2012-13 Adopted Budget**  
**Tier III Categorical Flexibility Revenue**  
 Restricted Resources transferred to Unrestricted Resource 0010

Resource	Tier III Revenue	2012-13 Adopted Revenue (includes 0% COLA)	Program Status
RS 0000	Administrator Training Program	\$31,521	Program closed
FN 11-6390	Adult Ed - Apportionment	\$2,505,831	Program budget \$600,000
FN 11-6285	Adult Ed-CBET Program	\$208,821	Program closed
RS 0000	Advance Placement Examination Fee Program	\$659	Program closed
RS 6760	Arts and Music Block Grant	\$255,314	Program closed
RS 6091-92	CAL - SAFE Academic, Supportive, Child Care Services	\$369,286	Program budget \$390,890
RS 7055	California High School Exit Exam (CAHSEE)	\$166,612	Program budget \$196,805
RS 7271	California Peer Assistance & Review for Teachers (PAR)	\$68,698	Program budget \$68,698
RS 7276	Certificated Staff Mentoring Program	\$29,557	Program budget \$29,557
RS 0000	Child Oral Health Assessments	\$11,333	Program closed
FN 14-6205	Deferred Maintenance	\$660,231	Program budget \$660,231
RS 7140	Gifted and Talented Education (GATE)	\$119,258	Program closed
RS 7156	Instructional Materials Realignment, IMFRP (AB 1781)	\$1,022,317	Program budget \$1,022,317
RS 7294	Mathematics & Reading Professional Development	\$82,171	Program closed
RS 7294	Mathematics & Reading Professional Dlp - ELD	\$87,179	Program closed
RS 1200	Morgan Hart Class Size Reduction, Grade Nine	\$308,626	Program closed
RS 7393	Professional Development Block Grant	\$368,880	Program budget \$147,451
RS 7390	Pupil Retention Block Grant	\$616,000	Program budget \$210,052
RS 0000	Remedial Supplemental Instruction Programs	\$621,803	Program budget \$197,606
RS 7395	School and Library Improvement Block Grant	\$875,915	Program closed
RS 6405	School Safety & Violence Prevention, Grades 8-12	\$114,406	Program budget \$105,791
RS 7080	Supplemental School Counseling Program	\$470,071	Program closed
RS 7394	Targeted Instructional Improvement Block Grant	\$423,649	Program closed
RS 7392	Teacher Credentialing Block Grant	\$371,803	Program budget \$162,786
<b>2012-13 Tier III Projected Funding Sources</b>		<b>\$9,789,941</b>	

**2012-13 Adopted Budget**  
**Tier III Categorical Flexibility Expenditure Plan**  
Resource Code 0010

Dept. / Fund / Resource	Tier III Expenditure Plan	FTE	2012-13 Adopted Expenditure Budget	
DE 6560	Hourly Programs - Department 6560		\$197,213	
DE 4090	Cal Safe - Department 4090	13.10	\$384,073	**
DE 0000	CAHSEE Teachers - MHS (1), MSHS (1)	2.00	\$193,592	
DE 2550	School Safety - Gang Intervention Specialist (1) , Safety Officers (2) - Dept 2550	3.00	\$205,399	
DE 2550	Police Contract-Dept 2550		\$105,791	
DE 6220	Instructional Materials - Textbooks - Object 4100		\$1,022,317	*
DE 6011	PAR - Peer Assistance & Review - Department 6011		\$68,698	*
DE 6012	Certificated Staff Mentoring - Department 6012		\$29,557	*
DE 6010	Teacher Credentialing (BTSA) - Department 6010	1.25	\$160,850	
DE 6240	Tech Coaches- Department 6240	5.00	\$510,669	
DE 6230	PE Specialist-Department 6230 (24.55% of 6 FTE)	1.47	\$113,306	
DE 6040	Professional Development-Assessment & Accountability		\$147,451	
FN 11	Adult Ed (Interfund Transfer Out to Fund 11)		\$600,000	
FN 14	Deferred Maintenance (Interfund Transfer Out to Fund 14)		\$660,231	*
DE 5600	District Supplies-Services		\$32,350	
RS 7230	To Resource 7230 Transportation Encroachment		\$2,171,515	
RS 6500	To Resource 6500 Special Ed Encroachment		\$3,186,929	
<b>2012-13 Tier III Proposed Expenditure Plan</b>		<b>25.82</b>	<b>\$9,789,941</b>	

\*Equal to revenue projection, \*\*Revenue projection plus additional  
Revised since 5-22-2012 Board Meeting due to update to H & W rates and Transportation Encroachment

**GENERAL FUND - FUND 01**  
**2012-13 Adopted Budget**

**RESTRICTED/UNRESTRICTED**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 3rd Interim 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ 94,629,236	\$ 95,211,420	\$ 96,163,908	\$ 89,675,964	\$ 89,675,964
Federal	18,579,175	9,798,423	15,999,911	10,538,591	10,538,591
Other State	25,699,041	24,682,039	25,442,218	24,802,735	24,802,735
Other Local	7,407,870	4,978,606	6,177,868	5,106,734	5,106,734
<b>TOTAL REVENUES</b>	<b>\$ 146,315,322</b>	<b>\$ 134,670,488</b>	<b>\$ 143,783,905</b>	<b>\$ 130,124,024</b>	<b>\$ 130,124,024</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ 64,417,162	\$ 65,755,219	\$ 65,523,820	\$ 67,770,404	\$ 67,770,404
Classified Salaries	18,360,232	16,856,996	17,642,770	16,997,844	16,997,844
Employee Benefits	34,143,795	35,418,095	35,571,288	35,480,361	35,480,361
Books and Supplies	9,198,190	8,009,825	9,569,711	10,753,841	10,753,841
Services/Other Operating	10,478,521	8,085,516	11,466,029	9,798,751	9,798,751
Capital Outlay	1,763,438	-	1,536,991	-	-
Other Outgoing	1,269,540	1,212,859	1,212,713	1,239,586	1,239,586
Direct Support/Indirect Costs	(485,778)	(535,648)	(548,384)	(575,905)	(575,905)
<b>TOTAL EXPENDITURES</b>	<b>\$ 139,145,101</b>	<b>\$ 134,802,862</b>	<b>\$ 141,974,938</b>	<b>\$ 141,464,882</b>	<b>\$ 141,464,882</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 7,170,220</b>	<b>\$ (132,374)</b>	<b>\$ 1,808,967</b>	<b>\$ (11,340,858)</b>	<b>\$ (11,340,858)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fn 17, Fn 25	279,006	1,725,991	1,729,617	18,935	18,935
Interfund Trnsfrs Out - FN11, FN12, FN35	(600,000)	(1,258,464)	(1,258,464)	(1,260,231)	(1,260,231)
Other Sources/Uses	(1,300)	(9,335)	90,665	(9,335)	(9,335)
Contributions to Restricted Programs	-	-	-	-	-
Transfers of Restricted Balances	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (322,294)</b>	<b>\$ 458,192</b>	<b>\$ 561,818</b>	<b>\$ (1,250,631)</b>	<b>\$ (1,250,631)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 6,847,926</b>	<b>\$ 325,818</b>	<b>\$ 2,370,785</b>	<b>\$ (12,591,489)</b>	<b>\$ (12,591,489)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 28,470,055</b>	<b>\$ 26,938,558</b>	<b>\$ 35,317,981</b>	<b>\$ 37,688,766</b>	<b>\$ 37,688,766</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 28,470,055</b>	<b>\$ 26,938,558</b>	<b>\$ 35,317,981</b>	<b>\$ 37,688,766</b>	<b>\$ 37,688,766</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 35,317,981</b>	<b>\$ 27,264,376</b>	<b>\$ 37,688,766</b>	<b>\$ 25,097,277</b>	<b>\$ 25,097,277</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	\$ 538,720	\$ 525,104	\$ 522,233	\$ 522,233	\$ 522,232
<b>Restricted:</b> - Grant-Def at Year-End	-	-	1,616,001	(0)	-
- Carryover, Entitlements	2,956,625	-	1,117,842	-	0
- Carryover, Other Local Projects	109,183	-	-	-	-
<b>Committed:</b>					
<b>Assigned:</b> - Carryover, Other	2,426,165	-	391,656	71,035	71,035
- Carryover, Tier III	724,853	-	-	-	-
- Equipment Rplcmnt (Prev FN17)	-	-	1,292,384	992,384	992,384
- Textbooks	-	-	1,583,643	1,583,643	1,583,643
- G.A.S.B. 16 Va Accrual	1,018,730	1,135,312	1,018,730	1,018,730	1,018,730
<b>Unassigned/Unappropriated</b>					
Unassigned/Unappropriated + 3% Reserve	27,543,705	25,603,960	30,146,278	20,909,253	20,909,253
Reserve for Economic Uncertainties: 3%	4,192,392	4,082,120	4,297,282	4,282,033	4,282,033
Unassigned/Unappropriated Amount	23,351,313	21,521,840	25,848,996	16,627,219	16,627,219



**GENERAL FUND - FUND 01**  
**2012-13 Adopted Budget**

**UNRESTRICTED**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 3rd Interim 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ 92,479,208	\$ 93,247,924	\$ 94,802,052	\$ 88,401,151	\$ 88,401,151
Federal	79,017	224,186	114,148	104,508	104,508
Other State	16,822,501	15,902,420	16,027,513	15,956,738	15,956,738
Other Local	1,086,770	586,070	847,535	624,769	624,769
<b>TOTAL REVENUES</b>	<b>\$ 110,467,496</b>	<b>\$ 109,960,600</b>	<b>\$ 111,791,248</b>	<b>\$ 105,087,166</b>	<b>\$ 105,087,166</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ 49,049,033	\$ 52,817,996	\$ 51,588,860	\$ 54,783,151	\$ 54,783,151
Classified Salaries	11,019,364	10,577,008	11,028,283	10,483,451	10,483,451
Employee Benefits	24,293,400	26,457,304	26,225,125	26,596,516	26,596,516
Books and Supplies	3,003,543	3,539,637	3,294,273	4,031,375	4,031,375
Services/Other Operating	7,062,017	7,821,907	8,113,104	8,108,362	8,108,362
Capital Outlay	202,218	-	340,082	-	-
Other Outgoing	416,820	426,651	426,651	409,738	409,738
Direct Support/Indirect Costs	(1,431,762)	(1,267,580)	(1,495,324)	(1,354,155)	(1,354,155)
<b>TOTAL EXPENDITURES</b>	<b>\$ 93,614,634</b>	<b>\$ 100,372,923</b>	<b>\$ 99,521,054</b>	<b>\$ 103,058,438</b>	<b>\$ 103,058,438</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 16,852,863</b>	<b>\$ 9,587,677</b>	<b>\$ 12,270,194</b>	<b>\$ 2,028,728</b>	<b>\$ 2,028,728</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fn 17, Fn 25	\$ 279,006	\$ 1,725,991	\$ 1,729,617	\$ 18,935	\$ 18,935
Interfund Trnsfrs Out - FN11, FN12	(600,000)	(1,258,464)	(1,258,464)	(1,260,231)	(1,260,231)
Other Sources/Uses	(1,300)	(9,335)	(9,335)	(9,335)	(9,335)
Contributions to Restricted Programs	(8,484,939)	(9,720,051)	(10,027,362)	(10,635,743)	(10,635,743)
Transfers of Restricted Balances	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (8,807,233)</b>	<b>\$ (9,261,859)</b>	<b>\$ (9,565,544)</b>	<b>\$ (11,886,374)</b>	<b>\$ (11,886,374)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 8,045,630</b>	<b>\$ 325,818</b>	<b>\$ 2,704,650</b>	<b>\$ (9,857,646)</b>	<b>\$ (9,857,646)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 23,430,791</b>	<b>\$ 26,688,119</b>	<b>\$ 31,988,118</b>	<b>\$ 34,692,768</b>	<b>\$ 34,692,768</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	511,697	-	-	-	-
Restated Fund Balance July 1	\$ 23,942,488	\$ 26,688,119	\$ 31,988,118	\$ 34,692,768	\$ 34,692,768
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 31,988,118</b>	<b>\$ 27,013,937</b>	<b>\$ 34,692,768</b>	<b>\$ 24,835,122</b>	<b>\$ 24,835,122</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	274,665	274,665	260,077	260,077	260,077
<b>Restricted -</b> Grant-Def at Year-End	-	-	-	-	-
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
<b>Committed:</b>					
<b>Assigned:</b> - Carryover, Other	2,426,165		391,656	71,035	71,035
- Carryover, Tier III	724,853		-	-	-
- Equipment Rplcmnt (Prev FN17)	-		1,292,384	992,384	992,384
- Textbooks	-		1,583,643	1,583,643	1,583,643
- G.A.S.B. 16 Va Accrual	1,018,730	1,135,312	1,018,730	1,018,730	1,018,730

**GENERAL FUND - FUND 01**  
**2012-13 Adopted Budget**

**RESTRICTED**

	2010-11 Actuals 6/30/2011	2011-12 Adopted Budget	2011-12 3rd Interim 4/30/2012		2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>						
Revenue Limit	\$ 2,150,028	\$ 1,963,496	\$ 1,361,856		\$ 1,274,813	\$ 1,274,813
Federal	18,500,158	9,574,237	15,885,763		10,434,083	10,434,083
Other State	8,876,540	8,779,619	9,414,705		8,845,997	8,845,997
Other Local	6,321,100	4,392,536	5,330,333		4,481,965	4,481,965
<b>TOTAL REVENUES</b>	<b>\$ 35,847,825</b>	<b>\$ 24,709,888</b>	<b>\$ 31,992,657</b>		<b>\$ 25,036,858</b>	<b>\$ 25,036,858</b>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ 15,368,129	\$ 12,937,223	\$ 13,934,960		\$ 12,987,253	\$ 12,987,253
Classified Salaries	7,340,868	6,279,988	6,614,487		6,514,393	6,514,393
Employee Benefits	9,850,395	8,960,791	9,346,163		8,883,845	8,883,845
Books and Supplies	6,194,647	4,470,188	6,275,438		6,722,466	6,722,466
Services/Other Operating	3,416,504	263,609	3,352,925		1,690,389	1,690,389
Capital Outlay	1,561,220	-	1,196,909		-	-
Other Outgoing	852,721	786,208	786,062		829,848	829,848
Direct Support/Indirect Costs	945,984	731,932	946,940		778,250	778,250
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,530,468</b>	<b>\$ 34,429,939</b>	<b>\$ 42,453,884</b>		<b>\$ 38,406,444</b>	<b>\$ 38,406,444</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (9,682,642)</b>	<b>\$ (9,720,051)</b>	<b>\$ (10,461,227)</b>		<b>\$ (13,369,586)</b>	<b>\$ (13,369,586)</b>
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In - Fn 17, Fn 25	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Trnsfrs Out - Fn 35	-	-	-		-	-
Other Sources/Uses	-	-	100,000		-	-
Contributions to Restricted Programs	8,484,939	9,720,051	10,027,362		10,635,743	10,635,743
Transfers of Restricted Balances	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 8,484,939</b>	<b>\$ 9,720,051</b>	<b>\$ 10,127,362</b>		<b>\$ 10,635,743</b>	<b>\$ 10,635,743</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (1,197,704)</b>	<b>\$ -</b>	<b>\$ (333,865)</b>		<b>\$ (2,733,843)</b>	<b>\$ (2,733,843)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>						
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	(511,697)	-	-		-	-
Restated Fund Balance	\$ 4,527,567	\$ 250,439	\$ 3,329,863		\$ 2,995,998	\$ 2,995,998
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 3,329,863</b>	<b>\$ 250,439</b>	<b>\$ 2,995,998</b>		<b>\$ 262,155</b>	<b>\$ 262,155</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>						
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	264,055	250,439	262,156		262,156	262,155
<b>Restricted</b> - Grant-Def at Year-End	-	-	1,616,001		(0)	-
- Carryover, Entitlements	2,956,625	-	1,117,842		-	0
- Carryover, Other Local Projects	109,183	-	-		-	-
<b>Committed:</b>						
<b>Assigned:</b> - Carryover, Other						
- Carryover, Tier III						
- Equipment Rplcmnt (Prev FN17)			-		-	-
- Textbooks			-		-	-
- G.A.S.B. 16 Va Accrual	-	-	-		-	-

**GENERAL FUND - FUND 01**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 3rd Interim 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>RESTRICTED/UNRESTRICTED</b>					
<b>REVENUE LIMIT:</b>	\$ 94,629,236	\$ 95,211,420	\$ 96,163,908	\$ 89,675,964	\$ 89,675,964
<b>FEDERAL:</b>					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,213,537	\$ 1,223,588	\$ 1,254,180	\$ 1,254,180	\$ 1,254,180
ARRA American Recovery & Reinvestment	2,741,695	-	113,190	-	-
Education Jobs & Medicaid Assistance Act 2011	3,216,240	-	331,587	-	-
Title I	7,313,422	6,137,185	8,191,390	6,740,406	6,740,406
Federal Fiscal Stabilization Fund	823,549	-	-	-	-
Title II	1,097,563	1,001,568	2,813,135	1,015,747	1,015,747
Title III	468,674	770,494	1,676,794	770,494	770,494
Other Federal Income	1,704,495	665,588	1,619,635	757,764	757,764
<b>TOTAL FEDERAL</b>	<b>\$ 18,579,175</b>	<b>\$ 9,798,423</b>	<b>\$ 15,999,911</b>	<b>\$ 10,538,591</b>	<b>\$ 10,538,591</b>
<b>OTHER STATE:</b>					
Tier III	\$ 9,640,396	\$ 9,811,756	\$ 9,811,756	\$ 9,789,941	\$ 9,789,941
Class Size Reduction K-3 (20-1)	3,894,156	3,894,156	3,648,058	3,805,263	3,805,263
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	859,741	-	166,245	-	-
Lottery	2,625,549	2,542,804	2,916,519	2,836,843	2,836,843
Other State Apport - Prior Year	-	-	5,723	-	-
Prop 98 Mental Health Apportionment	-	-	60,372	-	-
ELAP	-	-	-	-	-
Ag Voc Incentive Grants	24,390	24,872	30,088	26,696	26,696
Economic Impact Aid/LEP	4,302,487	4,302,487	4,665,739	4,665,739	4,665,739
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	2,687,911	2,669,336	2,679,678	2,734,455	2,734,455
Transportation - Special Ed	40,105	39,828	39,982	40,798	40,798
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	1,396,800	1,396,800	1,410,800	903,000	903,000
All Other State Income	227,506	-	7,258	-	-
<b>TOTAL OTHER STATE</b>	<b>\$ 25,699,041</b>	<b>\$ 24,682,039</b>	<b>\$ 25,442,218</b>	<b>\$ 24,802,735</b>	<b>\$ 24,802,735</b>
<b>OTHER LOCAL:</b>					
Special Education Interagency	\$ 3,660,311	\$ 3,479,423	\$ 3,983,694	\$ 3,605,982	\$ 3,605,982
Sales, Leases, and Rentals	45,855	12,195	23,672	12,195	12,195
Interest	459,922	349,852	251,730	221,668	221,668
Transportation Fees from Individuals	97,217	50,000	50,000	95,700	95,700
Interagency Services Between LEA's	1,110,521	817,613	955,338	854,893	854,893
All Other Local Income	2,034,045	269,523	913,434	316,296	316,296
<b>TOTAL OTHER LOCAL</b>	<b>\$ 7,407,870</b>	<b>\$ 4,978,606</b>	<b>\$ 6,177,868</b>	<b>\$ 5,106,734</b>	<b>\$ 5,106,734</b>
<b>TOTAL REVENUES:</b>	<b>\$ 146,315,322</b>	<b>\$ 134,670,488</b>	<b>\$ 143,783,905</b>	<b>\$ 130,124,024</b>	<b>\$ 130,124,024</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
TRANSFERS IN	\$ 11,185	\$ 1,725,991	\$ 1,729,617	\$ 18,935	\$ 18,935
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ 267,821	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve FN11, FN12	-	(1,258,464)	(1,258,464)	(1,260,231)	(1,260,231)
Interfund Trnstrs Out	-	-	-	-	-
Total Transfers Out	\$ 267,821	\$ (1,258,464)	\$ (1,258,464)	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ -	\$ -	\$ 100,000	\$ -	\$ -
USES	(1,300)	(9,335)	(9,335)	(9,335)	(9,335)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 277,706</b>	<b>\$ 458,192</b>	<b>\$ 561,818</b>	<b>\$ (1,250,631)</b>	<b>\$ (1,250,631)</b>



**GENERAL FUND - FUND 01**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 3rd Interim 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>UNRESTRICTED</b>					
<b>REVENUE LIMIT:</b>	\$ 92,479,208	\$ 93,247,924	\$ 94,802,052	\$ 88,401,151	\$ 88,401,151
<b>FEDERAL:</b>					
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA American Recovery & Reinvestment	-	-	-	-	-
Education Jobs & Medicaid Assistance Act 2011	-	-	-	-	-
Title I	-	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II	-	-	-	-	-
Title III	-	-	-	-	-
Other Federal Income	79,017	224,186	114,148	104,508	104,508
<b>TOTAL FEDERAL</b>	<b>\$ 79,017</b>	<b>\$ 224,186</b>	<b>\$ 114,148</b>	<b>\$ 104,508</b>	<b>\$ 104,508</b>
<b>OTHER STATE:</b>					
Tier III FLEX SBX3 4	\$ 9,640,396	\$ 9,811,756	\$ 9,811,756	\$ 9,789,941	\$ 9,789,941
Class Size Reduction K-3 (20-1)	3,894,156	3,894,156	3,648,058	3,805,263	3,805,263
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	859,741	-	166,245	-	-
Lottery	2,267,150	2,196,508	2,394,196	2,361,534	2,361,534
Other State Apport - Prior Year	-	-	-	-	-
ELAP	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-
Economic Impact Aid/LEP	-	-	-	-	-
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-
All Other State Income	161,058	-	7,258	-	-
<b>TOTAL OTHER STATE</b>	<b>\$ 16,822,501</b>	<b>\$ 15,902,420</b>	<b>\$ 16,027,513</b>	<b>\$ 15,956,738</b>	<b>\$ 15,956,738</b>
<b>OTHER LOCAL:</b>					
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	45,855	12,195	23,672	12,195	12,195
Interest	459,922	349,852	251,730	221,668	221,668
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	143,766	74,610	123,223	74,610	74,610
All Other Local Income	437,227	149,413	448,910	316,296	316,296
<b>TOTAL OTHER LOCAL</b>	<b>\$ 1,086,770</b>	<b>\$ 586,070</b>	<b>\$ 847,535</b>	<b>\$ 624,769</b>	<b>\$ 624,769</b>
<b>TOTAL REVENUES:</b>	<b>\$ 110,467,496</b>	<b>\$ 109,960,600</b>	<b>\$ 111,791,248</b>	<b>\$ 105,087,166</b>	<b>\$ 105,087,166</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Intertund Transfers					
TRANSFERS IN	\$ 11,185	\$ 1,725,991	\$ 1,729,617	\$ 18,935	\$ 18,935
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ (267,821)	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF Fund	-	-	-	-	-
Fr GF to FN11, FN12, FN14	-	(1,258,464)	(1,258,464)	(1,260,231)	(1,260,231)
Intertund Trnstrs Out	-	-	-	-	-
Total Transfers Out	\$ (267,821)	\$ (1,258,464)	\$ (1,258,464)	\$ (1,260,231)	\$ (1,260,231)
<b>SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>	<b>(1,300)</b>	<b>(9,335)</b>	<b>(9,335)</b>	<b>(9,335)</b>	<b>(9,335)</b>
CONTRIBUTIONS TO RESTR PRG	(8,484,939)	(9,720,051)	(10,027,362)	(10,635,743)	(10,635,743)
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (8,742,875)</b>	<b>\$ (9,261,859)</b>	<b>\$ (9,565,544)</b>	<b>\$ (11,886,374)</b>	<b>\$ (11,886,374)</b>

**GENERAL FUND - FUND 01**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 3rd Interim 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>RESTRICTED</b>					
<b>REVENUE LIMIT:</b>	\$ 2,150,028	\$ 1,963,496	\$ 1,361,856	\$ 1,274,813	\$ 1,274,813
<b>FEDERAL:</b>					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,213,537	\$ 1,223,588	\$ 1,254,180	\$ 1,254,180	\$ 1,254,180
ARRA American Recovery & Reinvestment	2,741,695	-	113,190	-	-
Education Jobs & Medicaid Assistance Act 2010	3,216,240	-	331,587	-	-
Title I - Basic Grant Low Income/Neglect	7,313,422	6,137,185	8,191,390	6,740,406	6,740,406
Federal Fiscal Stabilization Fund	823,549	-	-	-	-
Title II - Part A & Part D	1,097,563	1,001,568	2,813,135	1,015,747	1,015,747
Title III	468,674	770,494	1,676,794	770,494	770,494
Other Federal Income	1,625,478	441,402	1,505,487	653,256	653,256
<b>TOTAL FEDERAL</b>	<b>\$ 18,500,158</b>	<b>\$ 9,574,237</b>	<b>\$ 15,885,763</b>	<b>\$ 10,434,083</b>	<b>\$ 10,434,083</b>
<b>OTHER STATE:</b>					
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	-	-	-	-	-
Lottery	358,399	346,296	522,323	475,309	475,309
Other State Apport - Prior Year	-	-	5,723	-	-
Prop 98 Mental Health Apportionment	-	-	60,372	-	-
ELAP	-	-	-	-	-
Ag Voc Incentive Grants	24,390	24,872	30,088	26,696	26,696
Economic Impact Aid/LEP	4,302,487	4,302,487	4,665,739	4,665,739	4,665,739
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	2,687,911	2,669,336	2,679,678	2,734,455	2,734,455
Transportation - Special Ed	40,105	39,828	39,982	40,798	40,798
Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	1,396,800	1,396,800	1,410,800	903,000	903,000
All Other State Income	66,448	-	-	-	-
<b>TOTAL OTHER STATE</b>	<b>\$ 8,876,540</b>	<b>\$ 8,779,619</b>	<b>\$ 9,414,705</b>	<b>\$ 8,845,997</b>	<b>\$ 8,845,997</b>
<b>OTHER LOCAL:</b>					
Special Education Interagency	\$ 3,660,311	\$ 3,479,423	\$ 3,983,694	\$ 3,605,982	\$ 3,605,982
Sales, Leases, and Rentals	-	-	-	-	-
Interest	-	-	-	-	-
Transportation Fees from Individuals	97,217	50,000	50,000	95,700	95,700
Interagency Services Between LEA's	966,755	743,003	832,115	780,283	780,283
All Other Local Income	1,596,817	120,110	464,524	-	-
<b>TOTAL OTHER LOCAL</b>	<b>\$ 6,321,100</b>	<b>\$ 4,392,536</b>	<b>\$ 5,330,333</b>	<b>\$ 4,481,965</b>	<b>\$ 4,481,965</b>
<b>TOTAL REVENUES:</b>	<b>\$ 35,847,825</b>	<b>\$ 24,709,888</b>	<b>\$ 31,992,657</b>	<b>\$ 25,036,858</b>	<b>\$ 25,036,858</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve, Bldg to Def Maint	-	-	-	-	-
Interfund Trnsfrs Out	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCES	\$ -	\$ -	\$ 100,000	\$ -	\$ -
USES	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	8,484,939	9,720,051	10,027,362	10,635,743	10,635,743
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 8,484,939</b>	<b>\$ 9,720,051</b>	<b>\$ 10,127,362</b>	<b>\$ 10,635,743</b>	<b>\$ 10,635,743</b>

2011-12 Third Interim Revenue Limit Recap  
2.24% Funded COLA, 20.602% Deficit Factor  
339.85 Increase Over Actual 2010-11 P-2 (Total District ADA)

		COUNTY		
		DISTRICT	SPECIAL ED	TOTAL
BASE REVENUE LIMIT	\$ 6,487.49			
District ADA	18,052.51	\$ 117,115,478	\$ -	\$ 117,115,478
District Sp Ed ADA	264.39	1,715,227	-	1,715,227
Nonpublic Special Ed	0.00	-	-	-
Total District ADA	18,316.90			
County Sp Ed ADA	213.48		1,384,949	1,384,949
Community School	31.02	-	201,242	201,242
TOTAL ADA	18,561.40	\$ 118,830,706	\$ 1,586,191	120,416,897
Sherman Thomas	245.12			
PTC	161.01			
Ezequiel Tafoya Alvarado	360.04			
MCIA	136.71			
AB851 Adj for NPS/BTS Special Add-On Per ADA	\$ 21.55	394,769	5,270	400,039
Revenue Limit Subject to Deficit	\$ 6,509.04	\$ 119,225,475	\$ 1,591,461	120,816,936
Deficit Factor	0.79398 20.602%	(24,562,832)	(327,873)	(24,890,705)
Deficited Revenue Limit	\$ 5,168.05	94,662,643	1,263,588	95,926,231
Trigger:Reduc to Rev Limit Sub to Deficit (1- time)	0.0000% \$ -	-	-	-
Adjusted Deficited 2011-12 Revenue Limit	\$ 5,168.05	\$ 94,662,643	\$ 1,263,588	95,926,231
Unemployment Insurance Increase		\$ 1,450,147	\$ -	\$ 1,450,147
Less: PERS Reduction		(263,452)	-	(263,452)
Total Revenue Limit		\$ 95,849,338	\$ 1,263,588	\$ 97,112,926
Local Property Taxes		\$ 17,400,627	\$ -	\$ 17,400,627
Less: Charter Schools In-Lieu Taxes		(794,552)	-	(794,552)
Total Local Income		\$ 16,606,075	\$ -	\$ 16,606,075
Subtotal - State Aid		79,243,263	1,263,588	80,506,851
Less: Transfer Special Ed Classes to County		\$ -	\$ (1,052,688)	\$ (1,052,688)
Transfer County Community School		-	(159,782)	(159,782)
Total Transfers		\$ -	\$ (1,212,470)	\$ (1,212,470)
State Aid Portion of Revenue Limit (8011)		\$ 79,243,263	\$ 51,118	\$ 79,294,381
Add Back Local Income		\$ 16,606,075	\$ -	\$ 16,606,075
Add Back P.E.R.S. Reduction		263,452	-	263,452
Total District Revenue Limit		\$ 96,112,790	\$ 51,118	\$ 96,163,908
State Aid Prior Year		\$ -	\$ -	\$ -
State Adjustment for QEIA Funds		\$ -	\$ -	\$ -
TOTAL ADJUSTED REVENUE LIMIT		\$ 96,112,790	\$ 51,118	\$ 96,163,908

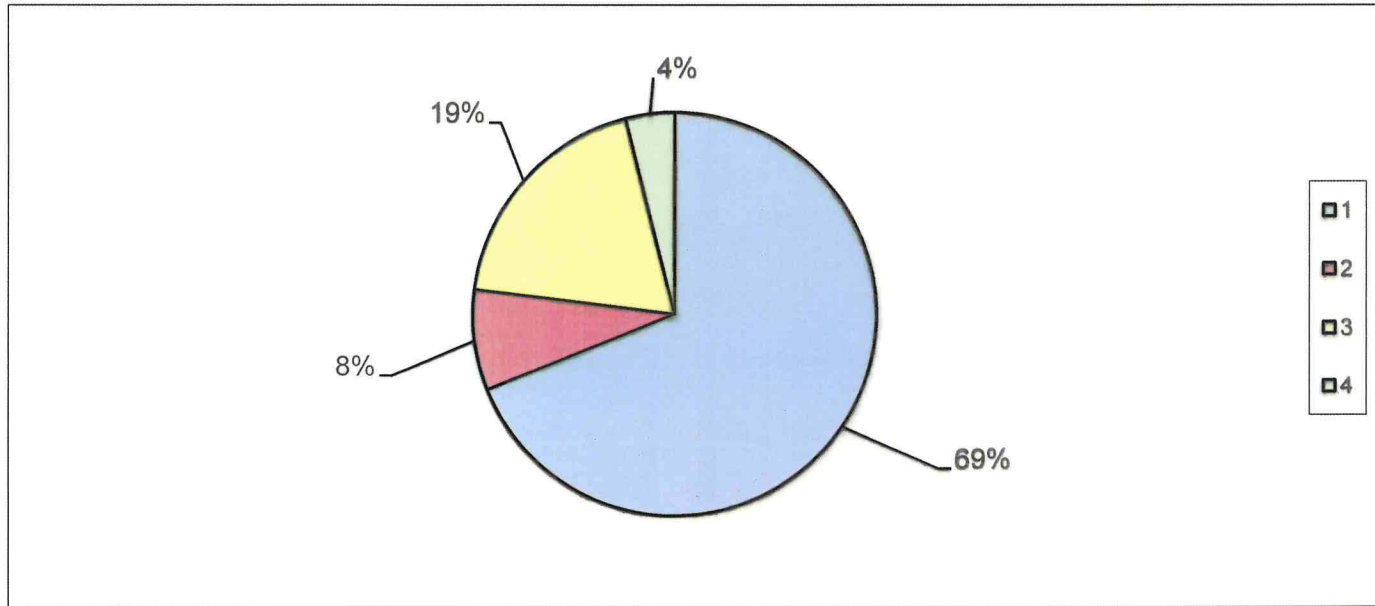
1.622%

2012-13 Adopted Revenue Limit Recap  
3.24% Funded COLA, 22.272% Deficit Factor  
339.85 Increase Over Actual 2011-12 P-2 (Total District ADA)

			DISTRICT	COUNTY SPECIAL ED	TOTAL
<b>REVENUE LIMIT</b>	<b>\$ 6,699.49</b>				
District ADA	18,251.68		\$ 122,276,941	\$ -	\$ 122,276,941
District Sp Ed ADA	267.46		1,791,842	-	1,791,842
Nonpublic Special Ed	0.00		-	-	-
<b>Total District ADA</b>	<b>18,519.14</b>				
County Sp Ed ADA	213.48			1,430,207	1,430,207
Community School	31.02		-	207,818	207,818
<b>TOTAL ADA</b>	<b>18,763.64</b>		<b>\$ 124,068,783</b>	<b>\$ 1,638,025</b>	<b>125,706,808</b>
Sherman Thomas	245.12				
PTC	161.01				
Ismael Tafoya Alvarado	360.04				
MCIA	136.71				
Add: AB851 Adj for NPS/BTS Special Add-On Per ADA	\$ 22.25		412,018	5,440	417,458
Revenue Limit Subject to Deficit	\$ 6,721.74		\$ 124,480,800	\$ 1,643,465	126,124,265
Deficit Factor	0.77728	22.2720%	(27,724,364)	(366,032)	(28,090,396)
<b>Deficited Revenue Limit</b>	<b>\$ 5,224.67</b>		<b>96,756,437</b>	<b>1,277,432</b>	<b>98,033,869</b>
Revenue Limit Reductions	\$ (441.00)		(8,166,940)	(107,825)	(8,274,765)
<b>Adjusted Deficited Revenue Limit</b>	<b>\$ 4,783.67</b>		<b>\$ 88,589,497</b>	<b>\$ 1,169,608</b>	<b>89,759,105</b>
Unemployment Insurance Increase			\$ 1,035,843	\$ -	\$ 1,035,843
Less: PERS Reduction			(165,779)	-	(165,779)
<b>Total Revenue Limit</b>			<b>\$ 89,459,561</b>	<b>\$ 1,169,608</b>	<b>\$ 90,629,169</b>
Local Property Taxes			\$ 17,400,627	\$ -	\$ 17,400,627
Less: Charter Schools In-Lieu Taxes			(794,552)	-	(794,552)
<b>Total Local Income</b>			<b>\$ 16,606,075</b>	<b>\$ -</b>	<b>\$ 16,606,075</b>
<b>Subtotal - State Aid</b>			<b>72,853,486</b>	<b>1,169,608</b>	<b>74,023,094</b>
Less: Transfer Special Ed Classes to County			\$ -	\$ (971,131)	\$ (971,131)
Transfer County Community School			-	(147,853)	(147,853)
<b>Total Transfers</b>			<b>\$ -</b>	<b>\$ (1,118,984)</b>	<b>\$ (1,118,984)</b>
<b>State Aid Portion of Revenue Limit (8011)</b>			<b>\$ 72,853,486</b>	<b>\$ 50,624</b>	<b>\$ 72,904,110</b>
Add Back Local Income			\$ 16,606,075	\$ -	\$ 16,606,075
Add Back P.E.R.S. Reduction			165,779	-	165,779
<b>Total District Revenue Limit</b>			<b>\$ 89,625,340</b>	<b>\$ 50,624</b>	<b>\$ 89,675,964</b>
State Aid Prior Year			\$ -	\$ -	\$ -
State Adjustment for QEIA Funds			\$ -	\$ -	\$ -
<b>TOTAL ADJUSTED REVENUE LIMIT</b>			<b>\$ 89,625,340</b>	<b>\$ 50,624</b>	<b>\$ 89,675,964</b>

-6.747%

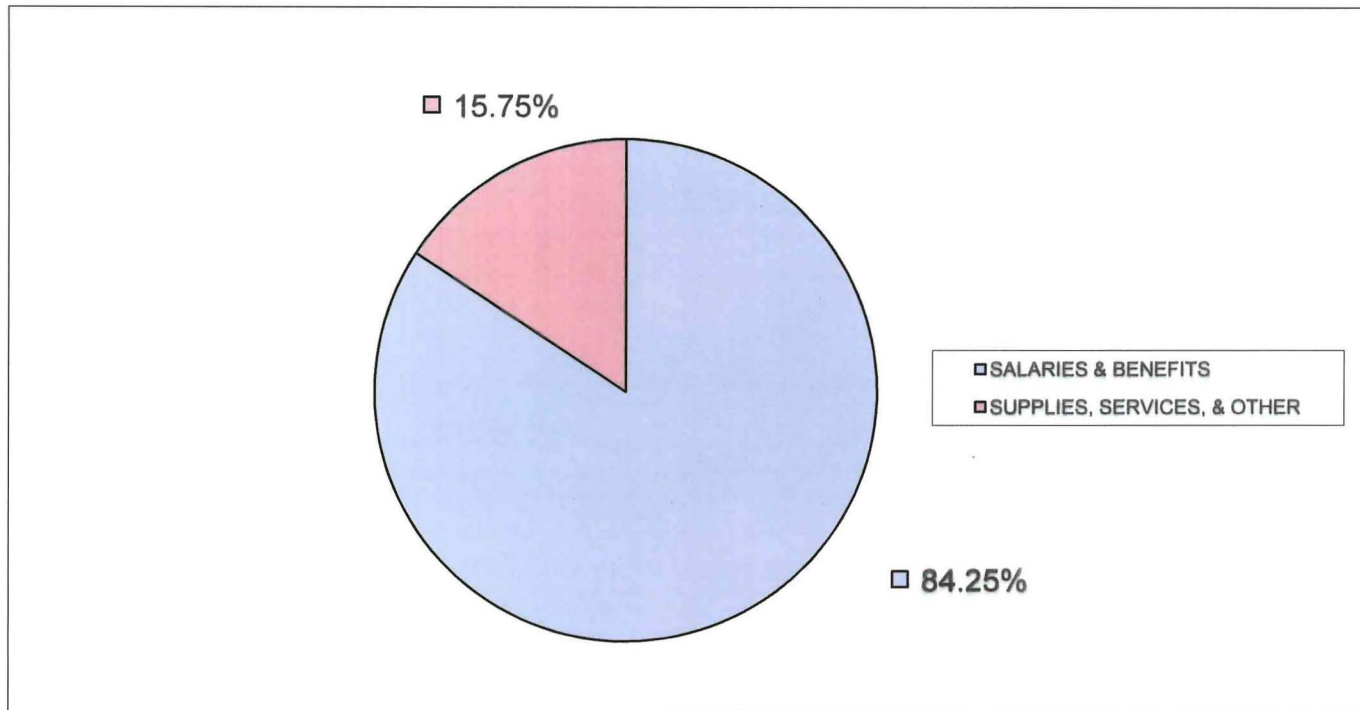
**Madera Unified School District  
2012-13 Adopted Budget  
Total General Fund Revenues by Funding Source**



\$ 6,694.49 Base Revenue Limit  
\$ 4,891.48 Deficited Revenue Limit

(1)		(2)		(3)		(4)	
REVENUE LIMIT SOURCES		FEDERAL REVENUE		OTHER STATE REVENUE		OTHER LOCAL REVENUE	
69%		8%		19%		4%	
\$ 72,904,110	Principal Apportionment	\$ 1,254,180	Sp Ed-Entitlement (IDEA)	\$ 4,665,739	EIA Economic Impact Aid/Lep	\$ 221,668	Interest
17,400,627	Property & Local Taxes	-	Sp Ed ARRA IDEA Basic	2,775,253	Transportation	854,893	Interagency Revenue
165,779	PERS Reduction	6,740,406	Title I (ESEA)	3,805,263	Class Size Reduction	3,605,982	Trsfr Appor fr MCOE Sp Ed
(794,552)	Charter Schools In-Lieu Taxes	-	NCLB ARRA American Recovery	2,361,534	Lottery	424,191	Sales/Other Local
-	State Aid Prior Year	-	Education Jobs & Medicaid	475,309	Lottery - Instructional Materials	18,935	Other Sources & Trnsfrs
-		189,256	Voc & Applied Tech	-	ELAP-Eng Lang Acquisition	-	
		-	Drug Free Schls Entitlement	903,000	Quality Education Invest		
		1,015,747	Title II Part A & D	9,789,941	Tier II SBX 3 4 Flexibility		
		770,494	Title III Part A (LEP)	-			
		-		-			
				-			
		568,508	Other Federal Revenues	26,696	Other State Revenues	-	
<b>\$ 89,675,964</b>	<b>Total Revenue Limit</b>	<b>\$ 10,538,591</b>	<b>Total Federal Revenue</b>	<b>\$ 24,802,735</b>	<b>Total State Revenue</b>	<b>\$ 5,125,669</b>	<b>Total Local Revenue</b>
						<b>\$ 130,142,959</b>	<b>Total District Revenue</b>

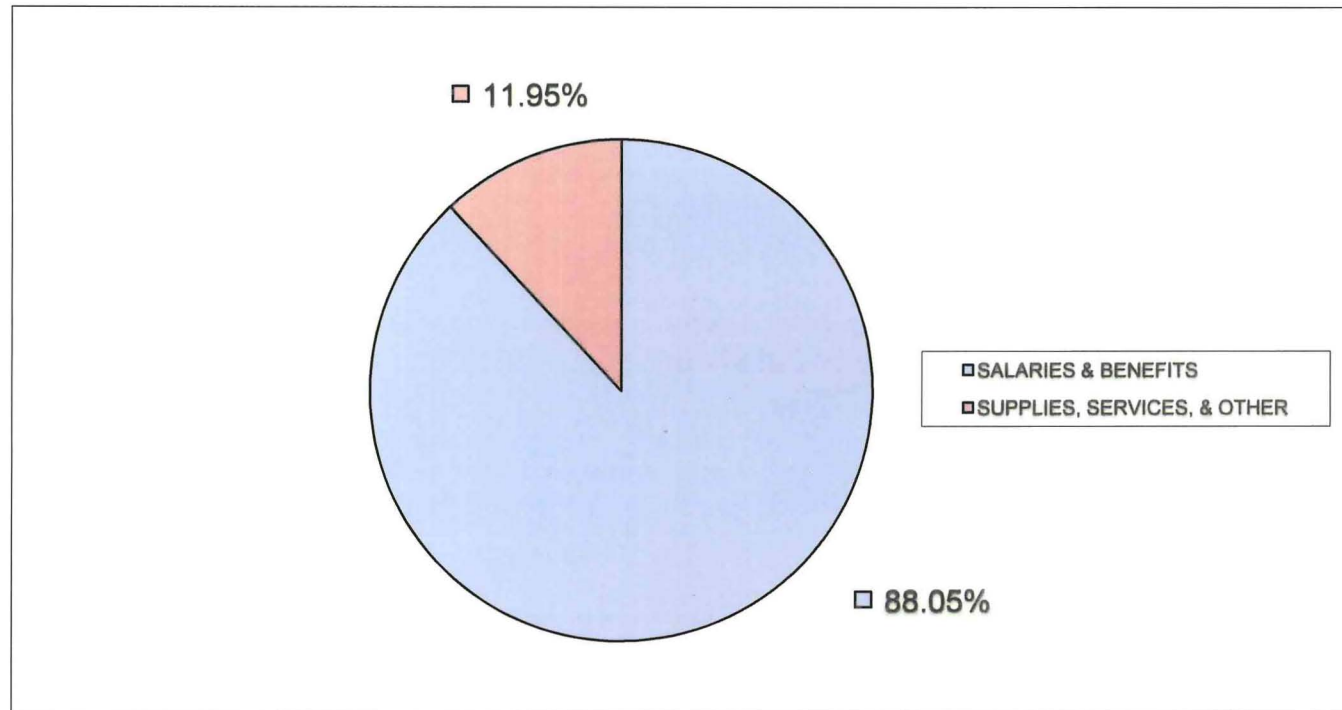
**Madera Unified School District  
2012-13 Adopted Budget  
Total General Fund Expenditures by Funding Source**



(1)	
SALARIES & BENEFITS	
84.25%	
\$ 67,770,404	Certificated Salaries
16,997,844	Classified Salaries
35,480,361	Employee Benefits
-	
-	
<u>\$ 120,248,609</u>	<b>Total</b>

(2)	
SUPPLIES, SERVICES, & OTHER	
15.75%	
\$ 10,753,841	Books & Supplies
9,798,751	Services/Other Operating
-	Capital Outlay
663,681	Other Outgoing, Direct/Indirect Costs
1,260,231	Interfund Transfers
9,335	Other Uses
<u>\$ 22,485,839</u>	<b>Total</b>
<u><u>\$ 142,734,448</u></u>	<b>Total District Expenses</b>

**Madera Unified School District**  
**2012-13 Adopted Budget**  
**Unrestricted General Fund Expenditures by Funding Source**



(1)	
SALARIES & BENEFITS	
88.05%	
\$ 54,783,151	Certificated Salaries
10,483,451	Classified Salaries
26,596,516	Employee Benefits
-	
-	
-	
<u>\$ 91,863,118</u>	<b>Total</b>

(2)	
SUPPLIES, SERVICES, & OTHER	
11.95%	
\$ 4,031,375	Books & Supplies
8,108,362	Services/Other Operating
-	Capital Outlay
(944,417)	Other Outgoing, Direct/Indirect Costs
1,260,231	Interfund Transfers
9,335	Other Uses
<u>\$ 12,464,886</u>	<b>Total</b>
<u><u>\$ 104,328,004</u></u>	<b>Total District Expenses</b>



## SPECIAL FUNDS INDEX

<b>TITLE OF FUND</b>	<b>Fund Number</b>	<b>Page Number</b>
Adult Education Fund	11	SF - 1
Child Development Fund	12	SF - 2
Cafeteria Fund (Child Nutrition)	13	SF - 3
Deferred Maintenance Fund	14	SF - 4
Special Reserve - Other Than Capital Outlay	17	SF - 5
Building Fund	21	SF - 6
Capital Facilities/Developers Fees Fund	25	SF - 7
Redevelopment Agency Fund	27	SF - 8
County Schools Facilities Funds	35	SF - 9
Special Reserve - Capital Outlay	40	SF - 10
Special Reserve - Building Fund	41	SF - 11
C.O.P. Debt Service Fund	56	SF - 12
Foundation Trust - Scholarship Fund	73	SF - 13
Foundation Trust - Memorial Scholarship Fund	75	SF - 14

**ADULT EDUCATION - FUND 11**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	II II II	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>				II		
Revenue Limit	\$ -	\$ -	\$ -	II	\$ -	\$ -
Federal	273,372	187,415	188,797	II	156,306	156,306
Other State	54,056	9,699	49,506	II	4,554	4,554
Other Local	342,858	248,085	272,810	II	217,272	217,272
<b>TOTAL REVENUES</b>	<u>\$ 670,286</u>	<u>\$ 445,199</u>	<u>\$ 511,113</u>	II	<u>\$ 378,132</u>	<u>\$ 378,132</u>
				II		
<b>EXPENDITURES:</b>				II		
Certificated Salaries	\$ 515,253	\$ 521,204	\$ 538,372	II	\$ 540,818	\$ 540,818
Classified Salaries	295,774	256,809	261,770	II	251,276	251,276
Employee Benefits	294,539	305,553	310,299	II	298,535	298,535
Books and Supplies	64,980	(215,536)	145,623	II	153,543	153,543
Services/Other Operating	132,898	136,183	209,742	II	145,826	145,826
Capital Outlay	6,138	-	-	II	-	-
Other Outgoing	-	-	-	II	-	-
Interprogram/Interfund Support	46,190	40,986	57,169	II	51,781	51,781
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,355,772</u>	<u>\$ 1,045,199</u>	<u>\$ 1,522,975</u>	II	<u>\$ 1,441,779</u>	<u>\$ 1,441,779</u>
				II		
<b>EXCESS (DEFICIENCY)</b>	\$ (685,486)	\$ (600,000)	\$ (1,011,862)	II	\$ (1,063,647)	\$ (1,063,647)
				II		
<b>OTHER FINANCING SOURCES/USES:</b>				II		
Interfund Transfers In (Tier III)	\$ 600,000	\$ 600,000	\$ 600,000	II	\$ 600,000	\$ 600,000
Interfund transfers Out	-	-	-	II	-	-
Other Sources/Uses	-	-	-	II	-	-
Contributions to Restricted Programs	-	-	-	II	-	-
Transfers of Restricted Balances	-	-	-	II	-	-
Flexibility Transfers	-	-	-	II	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	II	<u>\$ 600,000</u>	<u>\$ 600,000</u>
<b>NET INCREASE IN FUND BALANCE</b>	<u>\$ (85,486)</u>	<u>\$ -</u>	<u>\$ (411,862)</u>	II	<u>\$ (463,647)</u>	<u>\$ (463,647)</u>
				II		
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 962,655	\$ 325,113	\$ 877,169	II	\$ 465,307	\$ 465,307
Adjustment of Prior Year Appropriations	-	-	-	II	-	-
Adjustments - Other	-	-	-	II	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<u>\$ 962,655</u>	<u>\$ 325,113</u>	<u>\$ 877,169</u>	II	<u>\$ 465,307</u>	<u>\$ 465,307</u>
<b>ENDING BALANCE, JUNE 30</b>	<u>\$ 877,169</u>	<u>\$ 325,113</u>	<u>\$ 465,307</u>	II	<u>\$ 1,660</u>	<u>\$ 1,660</u>
				II		
<b>Nonspendable: Revolving Cash</b>	\$ 1,179	\$ 2,000	\$ 2,000	II	\$ 1,660	\$ 1,660
<b>Restricted</b>				II		
- Carryover for Entitlements	-	-	-	II	-	-
- Carryover for 2010-11	-	-	-	II	-	-
- Carryover for 2011-12	-	-	-	II	-	-
Adult Education Program	\$ 835,317	\$ 291,757		II	\$ -	\$ -
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	-	-	-	II	-	-
				II		
<b>Other Commitments</b>				II		
Reserve for Economic Uncertainty - 3%	\$ 40,673	\$ 31,356	\$ -	II	\$ -	\$ -
Unassigned/Unappropriated Amount	\$ -	\$ -	\$ 463,307	II	\$ 0	\$ 0

CHILD DEVELOPMENT - FUND 12  
2012-13 Adopted Budget

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12		2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	2,432	-	-		-	-
Other State	1,617,980	1,526,973	1,543,020		1,388,718	1,388,718
Other Local	25,087	61,141	64,274		64,719	64,719
<b>TOTAL REVENUES</b>	<u>\$ 1,645,499</u>	<u>\$ 1,588,114</u>	<u>\$ 1,607,294</u>		<u>\$ 1,453,437</u>	<u>\$ 1,453,437</u>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ 529,203	\$ 524,528	\$ 554,276		\$ 581,373	\$ 581,373
Classified Salaries	532,197	246,108	298,304		270,389	270,389
Employee Benefits	534,751	325,781	376,403		350,966	350,966
Books and Supplies	74,173	323,483	222,126		98,647	98,647
Services/Other Operating	42,756	36,540	41,418		39,148	39,148
Capital Outlay	-	-	46,283		-	-
Other Outgoing	86,100	53,682	53,682		33,735	33,735
Interprogram/Interfund Support	53,682	77,992	76,061		79,179	79,179
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,852,862</u>	<u>\$ 1,588,114</u>	<u>\$ 1,668,553</u>		<u>\$ 1,453,437</u>	<u>\$ 1,453,437</u>
<b>EXCESS (DEFICIENCY)</b>	\$ (207,364)	\$ -	\$ (61,259)		\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
<b>NET INCREASE IN FUND BALANCE</b>	<u>\$ (207,364)</u>	<u>\$ -</u>	<u>\$ (61,259)</u>		<u>\$ -</u>	<u>\$ -</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 253,197	\$ (0)	\$ 45,834		\$ 266	\$ 266
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	15,691		-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<u>\$ 253,197</u>	<u>\$ (0)</u>	<u>\$ 61,525</u>		<u>\$ 266</u>	<u>\$ 266</u>
<b>ENDING BALANCE, JUNE 30</b>	<u>\$ 45,834</u>	<u>\$ (0)</u>	<u>\$ 266</u>		<u>\$ 266</u>	<u>\$ 266</u>
<b>Nonspendable: Revolving Cash</b>	\$ -	\$ -	\$ -		\$ -	\$ -
<b>Restricted</b>						
- Carryover	-	-	-		-	-
- Child Development Program	\$ -	\$ -	\$ -		\$ -	\$ -
<b>Assigned: C/O - other</b>	45,834	-	266		266	266
<b>Other Commitments</b>						
Unassigned/Unappropriated Amount	(0)	(0)	(0)		(0)	(0)

CAFETERIA - FUND 13  
2012-13 Adopted Budget

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12		2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	7,852,457	8,203,425	8,203,425		8,740,865	8,740,865
Other State	657,926	659,635	659,635		709,182	709,182
Other Local	1,164,705	1,300,179	1,330,179		1,087,458	1,087,458
<b>TOTAL REVENUES</b>	<u>\$ 9,675,088</u>	<u>\$ 10,163,239</u>	<u>\$ 10,193,239</u>		<u>\$ 10,537,505</u>	<u>\$ 10,537,505</u>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	2,406,814	2,496,513	2,600,333		2,599,032	2,599,032
Employee Benefits	1,394,068	1,503,051	1,492,873		1,496,488	1,496,488
Books and Supplies	3,822,468	4,458,663	4,403,836		4,276,120	4,363,252
Services/Other Operating	338,092	324,612	367,818		361,330	361,330
Capital Outlay	46,713	200,000	294,338		200,000	200,000
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	353,488	416,670	415,154		444,945	444,945
<b>TOTAL EXPENDITURES</b>	<u>\$ 8,361,644</u>	<u>\$ 9,399,509</u>	<u>\$ 9,574,352</u>		<u>\$ 9,377,915</u>	<u>\$ 9,465,047</u>
<b>EXCESS (DEFICIENCY)</b>	\$ 1,313,444	\$ 763,730	\$ 618,887		\$ 1,159,590	\$ 1,072,458
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
<b>NET INCREASE IN FUND BALANCE</b>	<u>\$ 1,313,444</u>	<u>\$ 763,730</u>	<u>\$ 618,887</u>		<u>\$ 1,159,590</u>	<u>\$ 1,072,458</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 3,535,583	\$ 4,135,809	\$ 4,849,026		\$ 5,467,913	\$ 5,467,913
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<u>\$ 3,535,583</u>	<u>\$ 4,135,809</u>	<u>\$ 4,849,026</u>		<u>\$ 5,467,913</u>	<u>\$ 5,467,913</u>
<b>ENDING BALANCE, JUNE 30</b>	<u>\$ 4,849,026</u>	<u>\$ 4,899,539</u>	<u>\$ 5,467,913</u>		<u>\$ 6,627,503</u>	<u>\$ 6,540,371</u>
<b>Nonspendable: Revolving Cash</b>	\$ 170,692	\$ 170,692	\$ 143,045		\$ 143,045	\$ 143,045
<b>Restricted</b>						
- Carryover	-	-	-		-	-
- Child Nutrition Program	4,607,867	4,660,911	5,254,401		6,413,991	6,326,859
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	70,467	67,936	70,467		70,467	70,467
<b>Other Commitments</b>						
Unassigned/Unappropriated Amount	-	-	-		-	-

**DEFERRED MAINTENANCE - FUND 14**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	8,112	5,000	2,288	1,500	1,500
<b>TOTAL REVENUES</b>	<u>\$ 8,112</u>	<u>\$ 5,000</u>	<u>\$ 2,288</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	12,015	-	23,945	-	-
Services/Other Operating	249,185	658,464	365,487	661,731	661,731
Capital Outlay	448,981	-	269,032	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 710,181</u>	<u>\$ 658,464</u>	<u>\$ 658,464</u>	<u>\$ 661,731</u>	<u>\$ 661,731</u>
<b>EXCESS (DEFICIENCY)</b>	\$ (702,070)	\$ (653,464)	\$ (656,176)	\$ (660,231)	\$ (660,231)
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ 658,464	\$ 658,464	\$ 660,231	\$ 660,231
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<u>\$ -</u>	<u>\$ 658,464</u>	<u>\$ 658,464</u>	<u>\$ 660,231</u>	<u>\$ 660,231</u>
<b>NET INCREASE IN FUND BALANCE</b>	<u>\$ (702,070)</u>	<u>\$ 5,000</u>	<u>\$ 2,288</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 1,099,218	\$ 65,305	\$ 397,149	\$ 399,437	\$ 399,437
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<u>\$ 1,099,218</u>	<u>\$ 65,305</u>	<u>\$ 397,149</u>	<u>\$ 399,437</u>	<u>\$ 399,437</u>
<b>ENDING BALANCE, JUNE 30</b>	<u>\$ 397,149</u>	<u>\$ 70,305</u>	<u>\$ 399,437</u>	<u>\$ 399,437</u>	<u>\$ 399,437</u>
<b>Nonspendable: Revolving Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted</b>					
- Carryover	-	-	-	-	-
<b>Committed: Deferred Maintenance</b>	397,149	70,305	399,437	399,437	399,437
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	-	-	-	-	-
<b>Unassigned/Unappropriated Amount</b>	-	-	-	-	-

SPECIAL RESERVE - OTHER THAN CAPITAL OUTLAY - FUND 17  
2012-13 Adopted Budget

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12		2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	22,760	-	-		-	-
<b>TOTAL REVENUES</b>	<u>\$ 22,760</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY)</b>	\$ 22,760	\$ -	\$ -		\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In - fr FN67	\$ 761,389	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out - to FN01	(267,821)	(1,721,093)	(1,708,832)		-	-
Other Sources/Uses	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<u>\$ 493,568</u>	<u>\$ (1,721,093)</u>	<u>\$ (1,708,832)</u>		<u>\$ -</u>	<u>\$ -</u>
<b>NET INCREASE IN FUND BALANCE</b>	<u>\$ 516,328</u>	<u>\$ (1,721,093)</u>	<u>\$ (1,708,832)</u>		<u>\$ -</u>	<u>\$ -</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>						
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<u>\$ 1,192,504</u>	<u>\$ 1,721,093</u>	<u>\$ 1,708,832</u>		<u>\$ 0</u>	<u>\$ 0</u>
<b>ENDING BALANCE, JUNE 30</b>	<u>\$ 1,708,832</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>
<b>Nonspendable: Revolving Cash</b>						
<b>Restricted</b>						
- Carryover	-	-	-		-	-
<b>Committed: Capital Outlay Projects</b>	1,708,832	0	0		0	0
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	-	-	-		-	-
<b>Unassigned/Unappropriated Amount</b>	-	-	-		-	-

**BUILDING FUND/G.O. BOND PROCEEDS - FUND 21**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	182,060	100,000	98,048	50,318	50,318
<b>TOTAL REVENUES</b>	<b>\$ 182,060</b>	<b>\$ 100,000</b>	<b>\$ 98,048</b>	<b>\$ 50,318</b>	<b>\$ 50,318</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 182,060</b>	<b>\$ 100,000</b>	<b>\$ 98,048</b>	<b>\$ 50,318</b>	<b>\$ 50,318</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 35	(1,690,279)	-	(15,167,678)	-	-
Other Sources/Uses	-	-	4,438,556	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (1,690,279)</b>	<b>\$ -</b>	<b>\$ (10,729,122)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (1,508,220)</b>	<b>\$ 100,000</b>	<b>\$ (10,631,074)</b>	<b>\$ 50,318</b>	<b>\$ 50,318</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 15,110,374</b>	<b>\$ 2,826,870</b>	<b>\$ 13,602,155</b>	<b>\$ 2,971,081</b>	<b>\$ 2,971,081</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 15,110,374</b>	<b>\$ 2,826,870</b>	<b>\$ 13,602,155</b>	<b>\$ 2,971,081</b>	<b>\$ 2,971,081</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 13,602,155</b>	<b>\$ 2,926,870</b>	<b>\$ 2,971,081</b>	<b>\$ 3,021,399</b>	<b>\$ 3,021,399</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
- Restricted for New Construction	13,602,155	2,926,870	2,971,081	3,021,399	3,021,399
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-



**CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	830,312	470,000	1,391,482	1,205,606	1,205,606
<b>TOTAL REVENUES</b>	<u>\$ 830,312</u>	<u>\$ 470,000</u>	<u>\$ 1,391,482</u>	<u>\$ 1,205,606</u>	<u>\$ 1,205,606</u>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	90,542	91,627	93,755	93,839	93,839
Employee Benefits	42,784	39,598	44,542	44,647	44,647
Books and Supplies	-	-	-	-	-
Services/Other Operating	11,758	-	33,000	-	-
Capital Outlay	-	-	500,154	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 145,083</u>	<u>\$ 131,225</u>	<u>\$ 671,451</u>	<u>\$ 138,486</u>	<u>\$ 138,486</u>
<b>EXCESS (DEFICIENCY)</b>	\$ 685,230	\$ 338,775	\$ 720,031	\$ 1,067,120	\$ 1,067,120
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 56	(729,380)	(677,445)	(693,332)	(649,584)	(649,584)
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<u>\$ (729,380)</u>	<u>\$ (677,445)</u>	<u>\$ (693,332)</u>	<u>\$ (649,584)</u>	<u>\$ (649,584)</u>
<b>NET INCREASE IN FUND BALANCE</b>	<u>\$ (44,150)</u>	<u>\$ (338,670)</u>	<u>\$ 26,699</u>	<u>\$ 417,536</u>	<u>\$ 417,536</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 4,150,427	\$ 3,863,631	\$ 4,106,276	\$ 4,132,975	\$ 4,132,975
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<u>\$ 4,150,427</u>	<u>\$ 3,863,631</u>	<u>\$ 4,106,276</u>	<u>\$ 4,132,975</u>	<u>\$ 4,132,975</u>
<b>ENDING BALANCE, JUNE 30</b>	<u>\$ 4,106,276</u>	<u>\$ 3,524,961</u>	<u>\$ 4,132,975</u>	<u>\$ 4,550,511</u>	<u>\$ 4,550,511</u>
<b>Nonspendable: Revolving Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted</b>					
- Carryover	-	-	4,132,975	4,550,511	4,550,511
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: New Construction</b>	4,106,276	3,524,961	-	-	-
Transfer Balance from RS9010	-	-	-	-	-
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	0	(0)	0	0	0

**REDEVELOPMENT AGENCY - FUND 27**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	480,651	594,847	593,930	637,543	637,543
<b>TOTAL REVENUES</b>	<b>\$ 480,651</b>	<b>\$ 594,847</b>	<b>\$ 593,930</b>	<b>\$ 637,543</b>	<b>\$ 637,543</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 480,651</b>	<b>\$ 594,847</b>	<b>\$ 593,930</b>	<b>\$ 637,543</b>	<b>\$ 637,543</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 56	(547,224)	(590,847)	(590,847)	(634,470)	(634,470)
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (547,224)</b>	<b>\$ (590,847)</b>	<b>\$ (590,847)</b>	<b>\$ (634,470)</b>	<b>\$ (634,470)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (66,573)</b>	<b>\$ 4,000</b>	<b>\$ 3,083</b>	<b>\$ 3,073</b>	<b>\$ 3,073</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 560,368</b>	<b>\$ 523,091</b>	<b>\$ 450,996</b>	<b>\$ 454,079</b>	<b>\$ 454,079</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 517,570</b>	<b>\$ 523,091</b>	<b>\$ 450,996</b>	<b>\$ 454,079</b>	<b>\$ 454,079</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 450,996</b>	<b>\$ 527,091</b>	<b>\$ 454,079</b>	<b>\$ 457,152</b>	<b>\$ 457,152</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: New Construction</b>	<b>-</b>	<b>-</b>	<b>454,079</b>	<b>457,152</b>	<b>457,152</b>
Transfer Balance from RS9010	450,996	527,091	-	-	-
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	0	(0)	0	0	0

**COUNTY SCHOOLS FACILITIES FUND - FUND 35**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	25,076	-	-
Other Local	50,130	50,000	37,480	28,680	28,680
<b>TOTAL REVENUES</b>	<b>\$ 50,130</b>	<b>\$ 50,000</b>	<b>\$ 62,556</b>	<b>\$ 28,680</b>	<b>\$ 28,680</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -		
Classified Salaries	7,647	3,282	3,282	3,429	3,429
Employee Benefits	2,699	848	2,269	2,292	2,292
Books and Supplies	31,621	-	5,543	-	-
Services/Other Operating	74,185	-	127,109	-	-
Capital Outlay	1,727,912	-	18,206,158	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,844,064</b>	<b>\$ 4,130</b>	<b>\$ 18,344,361</b>	<b>\$ 5,721</b>	<b>\$ 5,721</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (1,793,934)</b>	<b>\$ 45,870</b>	<b>\$ (18,281,805)</b>	<b>\$ 22,959</b>	<b>\$ 22,959</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fund 21, 42	\$ 1,690,279	\$ -	\$ 15,167,678	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 1,690,279</b>	<b>\$ -</b>	<b>\$ 15,167,678</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (103,655)</b>	<b>\$ 45,870</b>	<b>\$ (3,114,127)</b>	<b>\$ 22,959</b>	<b>\$ 22,959</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 4,072,672</b>	<b>\$ 829,313</b>	<b>\$ 3,969,017</b>	<b>\$ 854,890</b>	<b>\$ 854,890</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 4,072,672</b>	<b>\$ 829,313</b>	<b>\$ 3,969,017</b>	<b>\$ 854,890</b>	<b>\$ 854,890</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 3,969,017</b>	<b>\$ 875,183</b>	<b>\$ 854,890</b>	<b>\$ 877,849</b>	<b>\$ 877,849</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: Building Projects</b>	<b>3,969,017</b>	<b>875,183</b>	<b>854,890</b>	<b>877,849</b>	<b>877,849</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

**SPECIAL RESERVE-Capital Outlay - FUND 40**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	14,121	20,000	7,953	7,953	7,953
<b>TOTAL REVENUES</b>	<b>\$ 14,121</b>	<b>\$ 20,000</b>	<b>\$ 7,953</b>	<b>\$ 7,953</b>	<b>\$ 7,953</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	16,342	33,000	187,000	33,000	33,000
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,342</b>	<b>\$ 33,000</b>	<b>\$ 187,000</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (2,221)</b>	<b>\$ (13,000)</b>	<b>\$ (179,047)</b>	<b>\$ (25,047)</b>	<b>\$ (25,047)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (2,221)</b>	<b>\$ (13,000)</b>	<b>\$ (179,047)</b>	<b>\$ (25,047)</b>	<b>\$ (25,047)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 1,127,588</b>	<b>\$ 1,114,631</b>	<b>\$ 1,125,366</b>	<b>\$ 946,319</b>	<b>\$ 946,319</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 1,127,588</b>	<b>\$ 1,114,631</b>	<b>\$ 1,125,366</b>	<b>\$ 946,319</b>	<b>\$ 946,319</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 1,125,366</b>	<b>\$ 1,101,631</b>	<b>\$ 946,319</b>	<b>\$ 921,272</b>	<b>\$ 921,272</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: Capital Outlay Projects</b>	<b>1,125,366</b>	<b>1,101,631</b>	<b>946,319</b>	<b>921,272</b>	<b>921,272</b>
Building Projects					
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

**SPECIAL RESERVE-BUILDING - FUND 41**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	3,367	4,000	1,958	1,958	1,958
<b>TOTAL REVENUES</b>	<b>\$ 3,367</b>	<b>\$ 4,000</b>	<b>\$ 1,958</b>	<b>\$ 1,958</b>	<b>\$ 1,958</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 3,367</b>	<b>\$ 4,000</b>	<b>\$ 1,958</b>	<b>\$ 1,958</b>	<b>\$ 1,958</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 3,367</b>	<b>\$ 4,000</b>	<b>\$ 1,958</b>	<b>\$ 1,958</b>	<b>\$ 1,958</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 266,953</b>	<b>\$ 270,953</b>	<b>\$ 270,320</b>	<b>\$ 272,278</b>	<b>\$ 272,278</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 266,953</b>	<b>\$ 270,953</b>	<b>\$ 270,320</b>	<b>\$ 272,278</b>	<b>\$ 272,278</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 270,320</b>	<b>\$ 274,953</b>	<b>\$ 272,278</b>	<b>\$ 274,236</b>	<b>\$ 274,236</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: Capital Outlay Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Building Projects	270,320	274,953	272,278	274,236	274,236
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

**C.O.P. DEBT SERVICE - FUND 56**  
**2012-13 Adopted Budget**

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	4,060	5,000	2,990	2,990	2,990
<b>TOTAL REVENUES</b>	<b>\$ 4,060</b>	<b>\$ 5,000</b>	<b>\$ 2,990</b>	<b>\$ 2,990</b>	<b>\$ 2,990</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	1,265,419	1,263,394	1,263,394	1,265,119	1,265,119
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,265,419</b>	<b>\$ 1,263,394</b>	<b>\$ 1,263,394</b>	<b>\$ 1,265,119</b>	<b>\$ 1,265,119</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (1,261,358)</b>	<b>\$ (1,258,394)</b>	<b>\$ (1,260,404)</b>	<b>\$ (1,262,129)</b>	<b>\$ (1,262,129)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fund 25, 27	\$ 1,265,419	\$ 1,263,394	\$ 1,263,394	\$ 1,265,119	\$ 1,265,119
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 1,265,419</b>	<b>\$ 1,263,394</b>	<b>\$ 1,263,394</b>	<b>\$ 1,265,119</b>	<b>\$ 1,265,119</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 4,061</b>	<b>\$ 5,000</b>	<b>\$ 2,990</b>	<b>\$ 2,990</b>	<b>\$ 2,990</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 599,036</b>	<b>\$ 588,136</b>	<b>\$ 603,096</b>	<b>\$ 606,086</b>	<b>\$ 606,086</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 599,036</b>	<b>\$ 588,136</b>	<b>\$ 603,096</b>	<b>\$ 606,086</b>	<b>\$ 606,086</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 603,096</b>	<b>\$ 593,136</b>	<b>\$ 606,086</b>	<b>\$ 609,076</b>	<b>\$ 609,076</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Debt Service Payments	-	-	-	-	-
<b>Assigned: Debt Service</b>	<b>603,096</b>	<b>593,136</b>	<b>606,086</b>	<b>609,076</b>	<b>609,076</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	0	(0)	0	0	0

FOUNDATION TRUST-SCHOLARSHIP - FUND 73  
2012-13 Adopted Budget

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,030	1,500	565	565	565
<b>TOTAL REVENUES</b>	<b>\$ 1,030</b>	<b>\$ 1,500</b>	<b>\$ 565</b>	<b>\$ 565</b>	<b>\$ 565</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	8,250	-	40,692	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,250</b>	<b>\$ -</b>	<b>\$ 40,692</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (7,220)</b>	<b>\$ 1,500</b>	<b>\$ (40,127)</b>	<b>\$ 565</b>	<b>\$ 565</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (7,220)</b>	<b>\$ 1,500</b>	<b>\$ (40,127)</b>	<b>\$ 565</b>	<b>\$ 565</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 86,562</b>	<b>\$ 40,328</b>	<b>\$ 79,342</b>	<b>\$ 39,215</b>	<b>\$ 39,215</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 86,562</b>	<b>\$ 40,328</b>	<b>\$ 79,342</b>	<b>\$ 39,215</b>	<b>\$ 39,215</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 79,342</b>	<b>\$ 41,828</b>	<b>\$ 39,215</b>	<b>\$ 39,780</b>	<b>\$ 39,780</b>
<b>COMPONENTS OF ENDING NET ASSETS</b>					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650
Unrestricted Net Assets	40,692	3,178	565	1,130	1,130
Lorraine Thompson	\$ 8,473	\$ 3,103	\$ 490	\$ 1,055	\$ 1,055
School of Science & Health	\$ 43	\$ -	\$ -	\$ -	\$ -
Cadenazzi Roberts Science	\$ 593	\$ 8	\$ 8	\$ 8	\$ 8
Berry - Robotics Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
Madera Lions Club	\$ 31,583	\$ 67	\$ 67	\$ 67	\$ 67



FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75  
2012-13 Adopted Budget

	2010-11 Actuals 06/30/11	2011-12 Adopted Budget	2011-12 Revised Bgt 04/30/12	2012-13 Preliminary Budget	2012-13 Adopted Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	29	100	30	30	30
<b>TOTAL REVENUES</b>	<b>\$ 29</b>	<b>\$ 100</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 30</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 29</b>	<b>\$ 100</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 30</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 29</b>	<b>\$ 100</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 30</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 2,265</b>	<b>\$ 2,365</b>	<b>\$ 2,293</b>	<b>\$ 2,323</b>	<b>\$ 2,323</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 2,265</b>	<b>\$ 2,365</b>	<b>\$ 2,293</b>	<b>\$ 2,323</b>	<b>\$ 2,323</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 2,293</b>	<b>\$ 2,465</b>	<b>\$ 2,323</b>	<b>\$ 2,353</b>	<b>\$ 2,353</b>
<b>COMPONENTS OF ENDING NET ASSETS</b>					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - Net Assets	-	-	-	-	-
Memorial Scholarship Fund	\$ 2,293	\$ 2,465	\$ 2,323	\$ 2,353	\$ 2,353

**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: Madera Unified School District

Date: June 22, 2012

Place: Madera Unified School District

Date: June 26, 2012

Time: 07:00 PM

Adoption Date: June 26, 2012

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

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

Contact person for additional information on the budget reports:

Name: Teri Bradshaw

Telephone: (559) 675-4500 ext. 208

Title: Director of Fiscal Services

E-mail: bradshaw\_t@madera.k12.ca.us

### Criteria and Standards Review Summary

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

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



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

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



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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

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

Date of Meeting: Jun 26, 2012

For additional information on this certification, please contact:

Name: Teri Bradshaw

Title: Director of Fiscal Services

Telephone: (559) 675-4500 ext. 208

E-mail: bradshaw\_t@madera.k12.ca.us



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Estimated Actuals	2012-13 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
95A	Changes in Assets and Liabilities (Student Body)	S	
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Estimated Actuals	2012-13 Budget
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS



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	6,343.49	6,487.49
2. Inflation Increase	0041	144.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,487.49	6,699.49
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,487.49	6,699.49
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	21.55	22.25
c. Revenue Limit ADA	0033	18,561.40	18,763.63
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	120,816,895.06	126,124,242.32
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	41.00	(44.00)
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	120,816,936.06	126,124,198.32
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	95,926,230.89	98,033,816.87
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,450,147.11	1,035,842.89
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	264,915.00	165,779.00
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)	- - -	1,185,232.11	870,063.89
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	97,111,463.00	98,903,880.76



Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	17,400,627.00	17,400,627.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	794,552.00	794,552.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	16,606,075.00	16,606,075.00
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	80,505,388.00	82,297,805.76
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,212,470.00	1,118,984.00
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	---		(8,274,764.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,212,470.00)	(9,393,748.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	79,292,918.00	72,904,057.76
43. Less: Revenue Limit State Apportionment Receipts	---	45,929,204.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	33,363,714.00	

<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	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			13,242.54	13,388.24	13,388.24	13,388.24
a. Kindergarten	1,646.90	1,646.90				
b. Grades One through Three	4,629.87	4,629.87				
c. Grades Four through Six	4,366.16	4,366.16				
d. Grades Seven and Eight	2,595.71	2,595.71				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	3.90	3.90				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	129.39	129.39	129.39	131.22	131.22	131.22
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00				
3. TOTAL, ELEMENTARY	13,371.93	13,371.93	13,371.93	13,519.46	13,519.46	13,519.46
<b>HIGH SCHOOL</b>						
4. General Education			4,809.97	4,863.43	4,863.43	4,863.43
a. Grades Nine through Twelve	4,422.57	4,422.57				
b. Continuation Education	374.93	374.93				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	12.47	12.47				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	135.00	135.00	135.00	136.24	136.24	136.24
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	4,944.97	4,944.97	4,944.97	4,999.67	4,999.67	4,999.67
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	12.58	12.58	12.58	12.58	12.58	12.58
b. High School	18.44	18.44	18.44	18.44	18.44	18.44
8. Special Education						
a. Special Day Class - Elementary	198.21	198.21	198.21	198.21	198.21	198.21
b. Special Day Class - High School	15.27	15.27	15.27	15.27	15.27	15.27
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	244.50	244.50	244.50	244.50	244.50	244.50
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	18,561.40	18,561.40	18,561.40	18,763.63	18,763.63	18,763.63
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	9.28	9.28	9.28			
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	18,570.68	18,570.68	18,570.68	18,763.63	18,763.63	18,763.63
<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	605.16	605.16	605.16	605.16	605.16	605.16
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	605.16	605.16	605.16	605.16	605.16	605.16
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	65,523,820.00	301	332,369.00	303	65,191,451.00	305	1,018,574.00		307	64,172,877.00	309
2000 - Classified Salaries	17,642,770.00	311	48,693.00	313	17,594,077.00	315	2,978,969.00		317	14,615,108.00	319
3000 - Employee Benefits (Excluding 3800)	35,318,579.00	321	2,219,921.00	323	33,098,658.00	325	2,081,198.00		327	31,017,460.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,784,015.00	331	380,953.00	333	10,403,062.00	335	3,439,246.00		337	6,963,816.00	339
5000 - Services . . . & 7300 - Indirect Costs	10,917,645.00	341	108,497.00	343	10,809,148.00	345	(32,145.00)		347	10,841,293.00	349
TOTAL					137,096,396.00	365	TOTAL			127,610,554.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	51,838,427.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	2,146,025.00	380
3. STRS. . . . .	3101 & 3102	4,142,845.00	382
4. PERS. . . . .	3201 & 3202	245,682.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	963,364.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	12,531,871.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	875,384.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	736,115.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	1,146,327.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		74,626,040.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		419,376.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		68,943.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		74,137,721.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		58.10%	
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) . . . . .	58.10%
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). . . . .	127,610,554.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	67,770,404.00	301	321,508.00	303	67,448,896.00	305	1,109,072.00		307	66,339,824.00	309
2000 - Classified Salaries	16,997,844.00	311	34,995.00	313	16,962,849.00	315	2,833,155.00		317	14,129,694.00	319
3000 - Employee Benefits (Excluding 3800)	35,320,316.00	321	2,242,380.00	323	33,077,936.00	325	2,123,412.00		327	30,954,524.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,753,841.00	331	23,447.00	333	10,730,394.00	335	2,384,922.00		337	8,345,472.00	339
5000 - Services . . . & 7300 - Indirect Costs	9,222,846.00	341	142,298.00	343	9,080,548.00	345	(196,733.00)		347	9,277,281.00	349
TOTAL					137,300,623.00	365	TOTAL			129,046,795.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	396
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			58.95%
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) . . . . .	58.95%
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). . . . .	129,046,795.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00



July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS20 65243 0000000  
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(112,226.00)	0.00	(548,384.00)				
Other Sources/Uses Detail					1,729,617.00	1,258,464.00		
Fund Reconciliation							158,742.82	676.10
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	8,956.00	0.00	57,169.00	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation							285.76	863.16
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	27,043.00	0.00	76,061.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							390.34	100,002.46
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	76,227.00	0.00	415,154.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	46,692.20
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					658,464.00	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	1,708,832.27		
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	15,167,678.00		
Fund Reconciliation							0.00	13,416.02
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,284,179.00		
Fund Reconciliation							0.00	558,409.00
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					15,167,678.00	0.00		
Fund Reconciliation							13,416.02	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					1,263,394.00	0.00		
Fund Reconciliation							547,224.00	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

July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

20 65243 000000  
Form SIA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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
TOTALS	112,226.00	(112,226.00)	548,384.00	(548,384.00)	19,419,153.00	19,419,153.27	720,058.94	720,058.94



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(100,260.00)	0.00	(575,905.00)				
Other Sources/Uses Detail					18,935.00	1,260,231.00		
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	6,539.00	0.00	51,781.00	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	25,500.00	0.00	79,179.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	68,221.00	0.00	444,945.00	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					660,231.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						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	1,284,054.00		
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					1,265,119.00	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	100,260.00	(100,260.00)	575,905.00	(575,905.00)	2,544,285.00	2,544,285.00		

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	94,802,052.00	1,361,856.00	96,163,908.00	88,401,151.00	1,274,813.00	89,675,964.00	-6.7%
2) Federal Revenue		8100-8299	114,148.00	15,885,763.00	15,999,911.00	104,508.00	10,434,083.00	10,538,591.00	-34.1%
3) Other State Revenue		8300-8599	16,027,513.00	9,414,705.00	25,442,218.00	15,956,738.00	8,845,997.00	24,802,735.00	-2.5%
4) Other Local Revenue		8600-8799	847,535.00	5,330,333.00	6,177,868.00	624,769.00	4,481,965.00	5,106,734.00	-17.3%
5) TOTAL, REVENUES			111,791,248.00	31,992,657.00	143,783,905.00	105,087,166.00	25,036,858.00	130,124,024.00	-9.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	51,588,860.00	13,934,960.00	65,523,820.00	54,783,151.00	12,987,253.00	67,770,404.00	3.4%
2) Classified Salaries		2000-2999	11,028,283.00	6,614,487.00	17,642,770.00	10,483,451.00	6,514,393.00	16,997,844.00	-3.7%
3) Employee Benefits		3000-3999	26,225,125.00	9,346,163.00	35,571,288.00	26,596,516.00	8,883,845.00	35,480,361.00	-0.3%
4) Books and Supplies		4000-4999	3,294,273.00	6,275,438.00	9,569,711.00	4,031,375.00	6,722,466.00	10,753,841.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	8,113,104.00	3,352,925.00	11,466,029.00	8,108,362.00	1,690,389.00	9,798,751.00	-14.5%
6) Capital Outlay		6000-6999	340,082.00	1,196,909.00	1,536,991.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	426,651.00	786,062.00	1,212,713.00	409,738.00	829,848.00	1,239,586.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,495,324.00)	946,940.00	(548,384.00)	(1,354,155.00)	778,250.00	(575,905.00)	5.0%
9) TOTAL, EXPENDITURES			99,521,054.00	42,453,884.00	141,974,938.00	103,058,438.00	38,406,444.00	141,464,882.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,270,194.00	(10,461,227.00)	1,808,967.00	2,028,728.00	(13,369,586.00)	(11,340,858.00)	-726.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,729,617.00	0.00	1,729,617.00	18,935.00	0.00	18,935.00	-98.9%
b) Transfers Out		7600-7629	1,258,464.00	0.00	1,258,464.00	1,260,231.00	0.00	1,260,231.00	0.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	9,335.00	0.00	9,335.00	9,335.00	0.00	9,335.00	0.0%
3) Contributions		8980-8999	(10,027,362.00)	10,027,362.00	0.00	(10,635,743.00)	10,635,743.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,565,544.00)	10,127,362.00	561,818.00	(11,886,374.00)	10,635,743.00	(1,250,631.00)	-322.6%



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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,704,650.00	(333,865.00)	2,370,785.00	(9,857,646.00)	(2,733,843.00)	(12,591,489.00)	-631.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,988,117.88	3,329,863.46	35,317,981.34	34,692,767.88	2,995,998.46	37,688,766.34	6.7%
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)			31,988,117.88	3,329,863.46	35,317,981.34	34,692,767.88	2,995,998.46	37,688,766.34	6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,988,117.88	3,329,863.46	35,317,981.34	34,692,767.88	2,995,998.46	37,688,766.34	6.7%
2) Ending Balance, June 30 (E + F1e)			34,692,767.88	2,995,998.46	37,688,766.34	24,835,121.88	262,155.46	25,097,277.34	-33.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	232,076.67	262,156.04	494,232.71	232,076.67	262,156.04	494,232.71	0.0%
Prepaid Expenditures		9713	14,588.48	1,899.16	16,487.64	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,731,943.45	2,731,943.45	0.00	0.50	0.50	-100.0%
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	4,286,413.00	0.00	4,286,413.00	3,665,792.00	0.00	3,665,792.00	-14.5%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,297,282.00	0.00	4,297,282.00	4,282,033.00	0.00	4,282,033.00	-0.4%
Unassigned/Unappropriated Amount		9790	25,834,407.73	(0.19)	25,834,407.54	16,627,220.21	(1.08)	16,627,219.13	-35.6%

			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	16,899,268.41	979,138.75	17,878,407.16				
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	28,000.00	0.00	28,000.00				
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	27,703,613.62	4,399,848.29	32,103,461.91				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	151,291.01	7,451.81	158,742.82				
6) Stores		9320	232,076.67	262,156.04	494,232.71				
7) Prepaid Expenditures		9330	14,588.48	1,899.16	16,487.64				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			45,028,838.19	5,650,494.05	50,679,332.24				
H. LIABILITIES									
1) Accounts Payable		9500	9,800,044.21	1,382,896.52	11,182,940.73				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	676.10	0.00	676.10				
4) Current Loans		9640	3,240,000.00	0.00	3,240,000.00				
5) Deferred Revenue		9650	0.00	937,734.07	937,734.07				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			13,040,720.31	2,320,630.59	15,361,350.90				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			31,988,117.88	3,329,863.46	35,317,981.34				



			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	79,292,918.00	0.00	79,292,918.00	72,904,110.00	0.00	72,904,110.00	-8.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	290,907.00	0.00	290,907.00	290,907.00	0.00	290,907.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,194,891.00	0.00	16,194,891.00	16,195,525.00	0.00	16,195,525.00	0.0%
Unsecured Roll Taxes		8042	798,898.00	0.00	798,898.00	798,898.00	0.00	798,898.00	0.0%
Prior Years' Taxes		8043	634.00	0.00	634.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	66,806.00	0.00	66,806.00	66,806.00	0.00	66,806.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	48,491.00	0.00	48,491.00	48,491.00	0.00	48,491.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			96,693,545.00	0.00	96,693,545.00	90,304,737.00	0.00	90,304,737.00	-6.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,361,856.00)		(1,361,856.00)	(1,274,813.00)		(1,274,813.00)	-6.4%
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		1,361,856.00	1,361,856.00		1,274,813.00	1,274,813.00	-6.4%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	264,915.00	0.00	264,915.00	165,779.00	0.00	165,779.00	-37.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(794,552.00)	0.00	(794,552.00)	(794,552.00)	0.00	(794,552.00)	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>94,802,052.00</b>	<b>1,361,856.00</b>	<b>96,163,908.00</b>	<b>88,401,151.00</b>	<b>1,274,813.00</b>	<b>89,675,964.00</b>	<b>-6.7%</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	1,254,121.00	1,254,121.00	0.00	1,254,180.00	1,254,180.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	972.00	972.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		907,452.00	907,452.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		8,191,390.00	8,191,390.00		6,740,406.00	6,740,406.00	-17.7%
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		2,423,954.00	2,423,954.00		1,015,747.00	1,015,747.00	-58.1%
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		1,676,794.00	1,676,794.00		770,494.00	770,494.00	-54.0%
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		182,646.00	182,646.00		189,256.00	189,256.00	3.6%
Safe and Drug Free Schools	3700-3799	8290		350,965.00	350,965.00		325,000.00	325,000.00	-7.4%
Other Federal Revenue	All Other	8290	114,148.00	897,469.00	1,011,617.00	104,508.00	139,000.00	243,508.00	-75.9%
<b>TOTAL, FEDERAL REVENUE</b>			114,148.00	15,885,763.00	15,999,911.00	104,508.00	10,434,083.00	10,538,591.00	-34.1%
<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		5,723.00	5,723.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		2,679,678.00	2,679,678.00		2,734,455.00	2,734,455.00	2.0%
Economic Impact Aid	7090-7091	8311		4,665,739.00	4,665,739.00		4,665,739.00	4,665,739.00	0.0%
Spec. Ed. Transportation	7240	8311		39,982.00	39,982.00		40,798.00	40,798.00	2.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,648,058.00	0.00	3,648,058.00	3,805,263.00	0.00	3,805,263.00	4.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	166,245.00	0.00	166,245.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,394,196.00	522,323.00	2,916,519.00	2,361,534.00	475,309.00	2,836,843.00	-2.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,410,800.00	1,410,800.00		903,000.00	903,000.00	-36.0%
All Other State Revenue	All Other	8590	9,819,014.00	90,460.00	9,909,474.00	9,789,941.00	26,696.00	9,816,637.00	-0.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,027,513.00</b>	<b>9,414,705.00</b>	<b>25,442,218.00</b>	<b>15,956,738.00</b>	<b>8,845,997.00</b>	<b>24,802,735.00</b>	<b>-2.5%</b>

			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	195.00	2,451.00	2,646.00	195.00	0.00	195.00	-92.6%
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	23,477.00	0.00	23,477.00	12,000.00	0.00	12,000.00	-48.9%
Interest		8660	251,730.00	0.00	251,730.00	221,668.00	0.00	221,668.00	-11.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	50,000.00	50,000.00	0.00	95,700.00	95,700.00	91.4%
Transportation Services	7230, 7240	8677		195,000.00	195,000.00		195,000.00	195,000.00	0.0%
Interagency Services	All Other	8677	123,223.00	637,115.00	760,338.00	74,610.00	585,283.00	659,893.00	-13.2%
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%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
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	448,910.00	462,073.00	910,983.00	316,296.00	0.00	316,296.00	-65.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,983,694.00	3,983,694.00		3,605,982.00	3,605,982.00	-9.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>847,535.00</b>	<b>5,330,333.00</b>	<b>6,177,868.00</b>	<b>624,769.00</b>	<b>4,481,965.00</b>	<b>5,106,734.00</b>	<b>-17.3%</b>
<b>TOTAL, REVENUES</b>			<b>111,791,248.00</b>	<b>31,992,657.00</b>	<b>143,783,905.00</b>	<b>105,087,166.00</b>	<b>25,036,858.00</b>	<b>130,124,024.00</b>	<b>-9.5%</b>

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	42,556,022.00	9,761,688.00	52,317,710.00	45,751,942.00	8,667,969.00	54,419,911.00	4.0%
Certificated Pupil Support Salaries		1200	2,534,603.00	848,830.00	3,383,433.00	2,565,351.00	913,887.00	3,479,238.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,155,389.00	1,127,985.00	7,283,374.00	6,225,180.00	1,188,912.00	7,414,092.00	1.8%
Other Certificated Salaries		1900	342,846.00	2,196,457.00	2,539,303.00	240,678.00	2,216,485.00	2,457,163.00	-3.2%
TOTAL, CERTIFICATED SALARIES			51,588,860.00	13,934,960.00	65,523,820.00	54,783,151.00	12,987,253.00	67,770,404.00	3.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	570,782.00	1,837,711.00	2,408,493.00	300,906.00	1,757,244.00	2,058,150.00	-14.5%
Classified Support Salaries		2200	3,703,103.00	3,808,898.00	7,512,001.00	3,656,895.00	3,827,032.00	7,483,927.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	707,707.00	305,893.00	1,013,600.00	624,811.00	317,340.00	942,151.00	-7.0%
Clerical, Technical and Office Salaries		2400	5,045,933.00	615,291.00	5,661,224.00	4,931,864.00	524,019.00	5,455,883.00	-3.6%
Other Classified Salaries		2900	1,000,758.00	46,694.00	1,047,452.00	968,975.00	88,758.00	1,057,733.00	1.0%
TOTAL, CLASSIFIED SALARIES			11,028,283.00	6,614,487.00	17,642,770.00	10,483,451.00	6,514,393.00	16,997,844.00	-3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,167,771.00	1,100,024.00	5,267,795.00	4,511,698.00	1,069,894.00	5,581,592.00	6.0%
PERS		3201-3202	1,124,669.00	671,831.00	1,796,500.00	1,075,908.00	655,638.00	1,731,546.00	-3.6%
OASDI/Medicare/Alternative		3301-3302	1,594,195.00	737,278.00	2,331,473.00	1,587,027.00	689,722.00	2,276,749.00	-2.3%
Health and Welfare Benefits		3401-3402	14,320,113.00	5,580,690.00	19,900,803.00	14,650,473.00	5,346,659.00	19,997,132.00	0.5%
Unemployment Insurance		3501-3502	1,072,793.00	332,247.00	1,405,040.00	796,915.00	214,552.00	1,011,467.00	-28.0%
Workers' Compensation		3601-3602	849,455.00	280,057.00	1,129,512.00	1,066,106.00	319,619.00	1,385,725.00	22.7%
OPEB, Allocated		3701-3702	1,584,568.00	523,876.00	2,108,444.00	1,646,536.00	493,395.00	2,139,931.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	140,877.00	111,832.00	252,709.00	79,778.00	80,267.00	160,045.00	-36.7%
Other Employee Benefits		3901-3902	1,370,684.00	8,328.00	1,379,012.00	1,182,075.00	14,099.00	1,196,174.00	-13.3%
TOTAL, EMPLOYEE BENEFITS			26,225,125.00	9,346,163.00	35,571,288.00	26,596,516.00	8,883,845.00	35,480,361.00	-0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	617,797.00	565,129.00	1,182,926.00	1,421,307.00	870,292.00	2,291,599.00	93.7%
Books and Other Reference Materials		4200	2,226.00	263,750.00	265,976.00	0.00	0.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	2,370,721.00	4,262,876.00	6,633,597.00	2,504,873.00	5,811,692.00	8,316,565.00	25.4%
Noncapitalized Equipment		4400	303,529.00	1,183,683.00	1,487,212.00	105,195.00	40,482.00	145,677.00	-90.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,294,273.00</b>	<b>6,275,438.00</b>	<b>9,569,711.00</b>	<b>4,031,375.00</b>	<b>6,722,466.00</b>	<b>10,753,841.00</b>	<b>12.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,126,285.00	1,126,285.00	0.00	563,081.00	563,081.00	-50.0%
Travel and Conferences		5200	172,366.00	288,055.00	460,421.00	152,006.00	19,841.00	171,847.00	-62.7%
Dues and Memberships		5300	34,836.00	12,168.00	47,004.00	30,369.00	402.00	30,771.00	-34.5%
Insurance		5400 - 5450	722,982.00	25,662.00	748,644.00	771,635.00	23,008.00	794,643.00	6.1%
Operations and Housekeeping Services		5500	3,191,028.00	53,105.00	3,244,133.00	3,255,690.00	53,105.00	3,308,795.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	235,572.00	463,033.00	698,605.00	444,177.00	586,203.00	1,030,380.00	47.5%
Transfers of Direct Costs		5710	442,983.00	(442,983.00)	0.00	510,164.00	(510,164.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,331.00)	(90,895.00)	(112,226.00)	(19,992.00)	(80,268.00)	(100,260.00)	-10.7%
Professional/Consulting Services and Operating Expenditures		5800	3,062,196.00	1,897,600.00	4,959,796.00	2,195,917.00	1,034,906.00	3,230,823.00	-34.9%
Communications		5900	272,472.00	20,895.00	293,367.00	768,396.00	275.00	768,671.00	162.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,113,104.00</b>	<b>3,352,925.00</b>	<b>11,466,029.00</b>	<b>8,108,362.00</b>	<b>1,690,389.00</b>	<b>9,798,751.00</b>	<b>-14.5%</b>

			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	10,404.00	10,404.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	80,217.00	80,217.00	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	179,898.00	52,168.00	232,066.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	160,184.00	1,054,120.00	1,214,304.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			340,082.00	1,196,909.00	1,536,991.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	16,915.00	0.00	16,915.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	786,062.00	786,062.00	0.00	829,848.00	829,848.00	5.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	103,412.00	0.00	103,412.00	87,477.00	0.00	87,477.00	-15.4%
Other Debt Service - Principal		7439	306,324.00	0.00	306,324.00	322,261.00	0.00	322,261.00	5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			426,651.00	786,062.00	1,212,713.00	409,738.00	829,848.00	1,239,586.00	2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(946,940.00)	946,940.00	0.00	(778,250.00)	778,250.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(548,384.00)	0.00	(548,384.00)	(575,905.00)	0.00	(575,905.00)	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,495,324.00)	946,940.00	(548,384.00)	(1,354,155.00)	778,250.00	(575,905.00)	5.0%
TOTAL, EXPENDITURES			99,521,054.00	42,453,884.00	141,974,938.00	103,058,438.00	38,406,444.00	141,464,882.00	-0.4%



			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,708,832.00	0.00	1,708,832.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,785.00	0.00	20,785.00	18,935.00	0.00	18,935.00	-8.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,729,617.00	0.00	1,729,617.00	18,935.00	0.00	18,935.00	-98.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	658,464.00	0.00	658,464.00	660,231.00	0.00	660,231.00	0.3%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,258,464.00	0.00	1,258,464.00	1,260,231.00	0.00	1,260,231.00	0.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	9,335.00	0.00	9,335.00	9,335.00	0.00	9,335.00	0.0%
(d) TOTAL, USES			9,335.00	0.00	9,335.00	9,335.00	0.00	9,335.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(10,027,362.00)	10,027,362.00	0.00	(10,635,743.00)	10,635,743.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,027,362.00)	10,027,362.00	0.00	(10,635,743.00)	10,635,743.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(9,565,544.00)	10,127,362.00	561,818.00	(11,886,374.00)	10,635,743.00	(1,250,631.00)	-322.6%

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	188,797.00	156,306.00	-17.2%
3) Other State Revenue		8300-8599	49,506.00	4,554.00	-90.8%
4) Other Local Revenue		8600-8799	272,810.00	217,272.00	-20.4%
5) TOTAL, REVENUES			511,113.00	378,132.00	-26.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	538,372.00	540,818.00	0.5%
2) Classified Salaries		2000-2999	261,770.00	251,276.00	-4.0%
3) Employee Benefits		3000-3999	310,299.00	298,535.00	-3.8%
4) Books and Supplies		4000-4999	145,623.00	153,543.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	209,742.00	145,826.00	-30.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	57,169.00	51,781.00	-9.4%
9) TOTAL, EXPENDITURES			1,522,975.00	1,441,779.00	-5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,011,862.00)	(1,063,647.00)	5.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	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			600,000.00	600,000.00	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>			(411,862.00)	(463,647.00)	12.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	877,169.17	465,307.17	-47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			877,169.17	465,307.17	-47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			877,169.17	465,307.17	-47.0%
2) Ending Balance, June 30 (E + F1e)			465,307.17	1,660.17	-99.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,179.10	1,660.11	40.8%
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	0.06	0.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	820.90	0.00	-100.0%
d) Assigned					
Other Assignments		9780	463,307.11	0.00	-100.0%
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	697,148.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,179.10		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	225,101.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	285.76		
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			923,714.03		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	44,635.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	863.16		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,045.98		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			46,544.86		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			877,169.17		



July 1 Budget (Single Adoption)  
Adult Education Fund  
Expenditures by Object

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	28,208.00	17,127.00	-39.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	160,589.00	139,179.00	-13.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>188,797.00</b>	<b>156,306.00</b>	<b>-17.2%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	4,554.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	49,506.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>49,506.00</b>	<b>4,554.00</b>	<b>-90.8%</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	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					
Adult Education Fees		8671	157,146.00	124,250.00	-20.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	112,664.00	90,022.00	-20.1%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>272,810.00</b>	<b>217,272.00</b>	<b>-20.4%</b>
<b>TOTAL, REVENUES</b>			<b>511,113.00</b>	<b>378,132.00</b>	<b>-26.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	442,957.00	445,094.00	0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	95,415.00	95,724.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>538,372.00</b>	<b>540,818.00</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	39,941.00	38,206.00	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	65,894.00	66,441.00	0.8%
Clerical, Technical and Office Salaries		2400	132,236.00	130,504.00	-1.3%
Other Classified Salaries		2900	23,699.00	16,125.00	-32.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>261,770.00</b>	<b>251,276.00</b>	<b>-4.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	43,086.00	44,617.00	3.6%
PERS		3201-3202	27,052.00	23,383.00	-13.6%
OASDI/Medicare/Alternative		3301-3302	29,611.00	27,066.00	-8.6%
Health and Welfare Benefits		3401-3402	155,928.00	155,598.00	-0.2%
Unemployment Insurance		3501-3502	12,787.00	8,712.00	-31.9%
Workers' Compensation		3601-3602	10,695.00	12,982.00	21.4%
OPEB, Allocated		3701-3702	20,158.00	20,041.00	-0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,244.00	3,283.00	-37.4%
Other Employee Benefits		3901-3902	5,738.00	2,853.00	-50.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>310,299.00</b>	<b>298,535.00</b>	<b>-3.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	14,485.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	129,057.00	153,543.00	19.0%
Noncapitalized Equipment		4400	2,081.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>145,623.00</b>	<b>153,543.00</b>	<b>5.4%</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	3,453.00	2,300.00	-33.4%
Dues and Memberships		5300	1,506.00	1,356.00	-10.0%
Insurance		5400-5450	2,394.00	2,489.00	4.0%
Operations and Housekeeping Services		5500	27,000.00	27,200.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,956.00	6,539.00	-27.0%
Professional/Consulting Services and Operating Expenditures		5800	164,098.00	103,792.00	-36.7%
Communications		5900	2,250.00	2,150.00	-4.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>209,742.00</b>	<b>145,826.00</b>	<b>-30.5%</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	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>0.00</b>	<b>0.0%</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	57,169.00	51,781.00	-9.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			57,169.00	51,781.00	-9.4%
<b>TOTAL, EXPENDITURES</b>			1,522,975.00	1,441,779.00	-5.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			600,000.00	600,000.00	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	1,543,020.00	1,388,718.00	-10.0%
4) Other Local Revenue		8600-8799	64,274.00	64,719.00	0.7%
5) TOTAL, REVENUES			1,607,294.00	1,453,437.00	-9.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	554,276.00	581,373.00	4.9%
2) Classified Salaries		2000-2999	298,304.00	270,389.00	-9.4%
3) Employee Benefits		3000-3999	376,403.00	350,966.00	-6.8%
4) Books and Supplies		4000-4999	222,126.00	98,647.00	-55.6%
5) Services and Other Operating Expenditures		5000-5999	41,418.00	39,148.00	-5.5%
6) Capital Outlay		6000-6999	46,283.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	53,682.00	33,735.00	-37.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	76,061.00	79,179.00	4.1%
9) TOTAL, EXPENDITURES			1,668,553.00	1,453,437.00	-12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(61,259.00)	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>			(61,259.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,833.78	265.78	-99.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,833.78	265.78	-99.4%
d) Other Restatements		9795	15,691.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,524.78	265.78	-99.6%
2) Ending Balance, June 30 (E + F1e)			265.78	265.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	265.78	265.78	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	9,236.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	139,971.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	390.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			149,598.11		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,761.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	100,002.46		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			103,764.33		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			45,833.78		



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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,543,020.00	1,388,718.00	-10.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,543,020.00	1,388,718.00	-10.0%
<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	1,134.00	0.00	-100.0%
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	63,140.00	64,719.00	2.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			64,274.00	64,719.00	0.7%
<b>TOTAL, REVENUES</b>			1,607,294.00	1,453,437.00	-9.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	449,639.00	473,089.00	5.2%
Certificated Pupil Support Salaries		1200	21,541.00	22,321.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	83,096.00	85,963.00	3.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>554,276.00</b>	<b>581,373.00</b>	<b>4.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	228,582.00	205,219.00	-10.2%
Classified Support Salaries		2200	15,775.00	15,635.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,947.00	49,535.00	-8.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>298,304.00</b>	<b>270,389.00</b>	<b>-9.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	38,054.00	47,962.00	26.0%
PERS		3201-3202	24,515.00	6,368.00	-74.0%
OASDI/Medicare/Alternative		3301-3302	37,775.00	29,115.00	-22.9%
Health and Welfare Benefits		3401-3402	222,132.00	220,011.00	-1.0%
Unemployment Insurance		3501-3502	13,903.00	9,370.00	-32.6%
Workers' Compensation		3601-3602	11,711.00	13,960.00	19.2%
OPEB, Allocated		3701-3702	21,845.00	21,549.00	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,974.00	894.00	-82.0%
Other Employee Benefits		3901-3902	1,494.00	1,737.00	16.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>376,403.00</b>	<b>350,966.00</b>	<b>-6.8%</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	166,675.00	58,196.00	-65.1%
Noncapitalized Equipment		4400	25,451.00	15,451.00	-39.3%
Food		4700	30,000.00	25,000.00	-16.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>222,126.00</b>	<b>98,647.00</b>	<b>-55.6%</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	6,095.00	6,500.00	6.6%
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	1,008.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,043.00	25,500.00	-5.7%
Professional/Consulting Services and Operating Expenditures		5800	8,280.00	6,140.00	-25.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,418.00	39,148.00	-5.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	41,063.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,220.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,283.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	53,682.00	33,735.00	-37.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			53,682.00	33,735.00	-37.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	76,061.00	79,179.00	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,061.00	79,179.00	4.1%
<b>TOTAL, EXPENDITURES</b>			1,668,553.00	1,453,437.00	-12.9%



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

Description	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	8,203,425.00	8,740,865.00	6.6%
3) Other State Revenue		8300-8599	659,635.00	709,182.00	7.5%
4) Other Local Revenue		8600-8799	1,330,179.00	1,087,458.00	-18.2%
5) TOTAL, REVENUES			10,193,239.00	10,537,505.00	3.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,600,333.00	2,599,032.00	-0.1%
3) Employee Benefits		3000-3999	1,492,873.00	1,496,488.00	0.2%
4) Books and Supplies		4000-4999	4,403,836.00	4,363,252.00	-0.9%
5) Services and Other Operating Expenditures		5000-5999	367,818.00	361,330.00	-1.8%
6) Capital Outlay		6000-6999	294,338.00	200,000.00	-32.1%
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	415,154.00	444,945.00	7.2%
9) TOTAL, EXPENDITURES			9,574,352.00	9,465,047.00	-1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			618,887.00	1,072,458.00	73.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			618,887.00	1,072,458.00	73.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,849,026.16	5,467,913.16	12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,849,026.16	5,467,913.16	12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,849,026.16	5,467,913.16	12.8%
2) Ending Balance, June 30 (E + F1e)			5,467,913.16	6,540,371.16	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	143,045.00	4455.6%
Stores		9712	139,905.25	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,324,867.91	6,397,326.16	20.1%
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	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	3,621,561.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	13,598.45		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,231,234.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	139,905.25		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			5,009,439.73		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	113,721.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	46,692.20		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			160,413.57		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			4,849,026.16		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	8,203,425.00	8,740,865.00	6.6%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,203,425.00	8,740,865.00	6.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	659,635.00	709,182.00	7.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			659,635.00	709,182.00	7.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,187,903.00	991,075.00	-16.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	21,079.00	-29.7%
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	112,276.00	75,304.00	-32.9%
TOTAL, OTHER LOCAL REVENUE			1,330,179.00	1,087,458.00	-18.2%
TOTAL, REVENUES			10,193,239.00	10,537,505.00	3.4%

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>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,942,897.00	1,949,086.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	243,444.00	250,680.00	3.0%
Clerical, Technical and Office Salaries		2400	413,992.00	399,266.00	-3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,600,333.00	2,599,032.00	-0.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	220,701.00	215,382.00	-2.4%
OASDI/Medicare/Alternative		3301-3302	188,948.00	186,165.00	-1.5%
Health and Welfare Benefits		3401-3402	942,785.00	963,562.00	2.2%
Unemployment Insurance		3501-3502	39,792.00	26,773.00	-32.7%
Workers' Compensation		3601-3602	35,231.00	39,881.00	13.2%
OPEB, Allocated		3701-3702	62,398.00	61,563.00	-1.3%
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	3,018.00	3,162.00	4.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,492,873.00	1,496,488.00	0.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	273,025.00	273,737.00	0.3%
Noncapitalized Equipment		4400	80,862.00	77,000.00	-4.8%
Food		4700	4,049,949.00	4,012,515.00	-0.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,403,836.00	4,363,252.00	-0.9%



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	24,500.00	25,161.00	2.7%
Dues and Memberships		5300	200.00	200.00	0.0%
Insurance		5400-5450	9,555.00	10,072.00	5.4%
Operations and Housekeeping Services		5500	93,169.00	93,588.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,581.00	73,511.00	-5.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,227.00	68,221.00	-10.5%
Professional/Consulting Services and Operating Expenditures		5800	64,470.00	66,374.00	3.0%
Communications		5900	22,116.00	24,203.00	9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			367,818.00	361,330.00	-1.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	240,044.00	100,000.00	-58.3%
Equipment Replacement		6500	54,294.00	100,000.00	84.2%
TOTAL, CAPITAL OUTLAY			294,338.00	200,000.00	-32.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	415,154.00	444,945.00	7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			415,154.00	444,945.00	7.2%
TOTAL, EXPENDITURES			9,574,352.00	9,465,047.00	-1.1%

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

Description	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	2,288.00	1,500.00	-34.4%
5) TOTAL, REVENUES			2,288.00	1,500.00	-34.4%
<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	23,945.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	365,487.00	661,731.00	81.1%
6) Capital Outlay		6000-6999	269,032.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			658,464.00	661,731.00	0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(656,176.00)	(660,231.00)	0.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	658,464.00	660,231.00	0.3%
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			658,464.00	660,231.00	0.3%



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>			2,288.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	397,148.63	399,436.63	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			397,148.63	399,436.63	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			397,148.63	399,436.63	0.6%
2) Ending Balance, June 30 (E + F1e)			399,436.63	399,436.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	399,436.63	399,436.63	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	400,398.63		
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			400,398.63		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,250.00		
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			3,250.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			397,148.63		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,288.00	1,500.00	-34.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,288.00	1,500.00	-34.4%
<b>TOTAL, REVENUES</b>			2,288.00	1,500.00	-34.4%



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%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,238.00	0.00	-100.0%
Noncapitalized Equipment		4400	14,707.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			23,945.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	355,736.00	661,731.00	86.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,751.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>365,487.00</b>	<b>661,731.00</b>	<b>81.1%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	28,190.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	169,493.00	0.00	-100.0%
Equipment		6400	58,407.00	0.00	-100.0%
Equipment Replacement		6500	12,942.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>269,032.00</b>	<b>0.00</b>	<b>-100.0%</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>658,464.00</b>	<b>661,731.00</b>	<b>0.5%</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, Special Reserve, & Building Funds		8915	658,464.00	660,231.00	0.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			658,464.00	660,231.00	0.3%
<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 (a - b + c - d + e)</b>					
			658,464.00	660,231.00	0.3%



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	1,708,832.27	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,708,832.27)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,708,832.27)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,708,832.27	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,708,832.27	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,708,832.27	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,708,832.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,708,832.27		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			1,708,832.27		



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>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>			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>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	1,708,832.27	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,708,832.27	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			(1,708,832.27)	0.00	-100.0%

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	98,048.00	50,318.00	-48.7%
5) TOTAL, REVENUES			98,048.00	50,318.00	-48.7%
<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>			98,048.00	50,318.00	-48.7%
<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	15,167,678.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,438,556.00	0.00	-100.0%
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			(10,729,122.00)	0.00	-100.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,631,074.00)	50,318.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,602,154.90	2,971,080.90	-78.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,602,154.90	2,971,080.90	-78.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,602,154.90	2,971,080.90	-78.2%
2) Ending Balance, June 30 (E + F1e)			2,971,080.90	3,021,398.90	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,971,080.90	3,021,398.90	1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,615,570.92		
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			13,615,570.92		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,416.02		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			13,416.02		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			13,602,154.90		

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%
TOTAL, FEDERAL REVENUE			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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	98,048.00	50,318.00	-48.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			98,048.00	50,318.00	-48.7%
TOTAL, REVENUES			98,048.00	50,318.00	-48.7%



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>			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>					
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>			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	15,167,678.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,167,678.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	4,438,556.00	0.00	-100.0%
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			4,438,556.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(10,729,122.00)	0.00	-100.0%

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	1,985,412.00	1,843,149.00	-7.2%
5) TOTAL, REVENUES			1,985,412.00	1,843,149.00	-7.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,755.00	93,839.00	0.1%
3) Employee Benefits		3000-3999	44,542.00	44,647.00	0.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	500,154.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			671,451.00	138,486.00	-79.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,313,961.00	1,704,663.00	29.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,284,179.00	1,284,054.00	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			(1,284,179.00)	(1,284,054.00)	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>			29,782.00	420,609.00	1312.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,557,272.66	4,587,054.66	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,557,272.66	4,587,054.66	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,557,272.66	4,587,054.66	0.7%
2) Ending Balance, June 30 (E + F1e)			4,587,054.66	5,007,663.66	9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,134,131.00	4,551,667.00	10.1%
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	452,923.66	455,996.66	0.7%
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	5,118,917.39		
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	571.93		
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			5,119,489.32		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,807.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	558,409.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			562,216.66		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			4,557,272.66		

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	590,847.00	634,460.00	7.4%
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	31,183.00	31,183.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,363,382.00	1,177,506.00	-13.6%
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>			1,985,412.00	1,843,149.00	-7.2%
<b>TOTAL, REVENUES</b>			1,985,412.00	1,843,149.00	-7.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	14,337.00	14,982.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	58,971.00	58,410.00	-1.0%
Clerical, Technical and Office Salaries		2400	20,447.00	20,447.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,755.00	93,839.00	0.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,008.00	10,714.00	7.1%
OASDI/Medicare/Alternative		3301-3302	7,010.00	6,967.00	-0.6%
Health and Welfare Benefits		3401-3402	20,569.00	20,518.00	-0.2%
Unemployment Insurance		3501-3502	1,475.00	1,032.00	-30.0%
Workers' Compensation		3601-3602	1,242.00	1,538.00	23.8%
OPEB, Allocated		3701-3702	2,317.00	2,374.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,921.00	1,504.00	-21.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,542.00	44,647.00	0.2%
<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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,000.00</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	0.00	0.0%
Buildings and Improvements of Buildings		6200	476,154.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>500,154.00</b>	<b>0.00</b>	<b>-100.0%</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>TOTAL, EXPENDITURES</b>			<b>671,451.00</b>	<b>138,486.00</b>	<b>-79.4%</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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,284,179.00	1,284,054.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,284,179.00	1,284,054.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,284,179.00)	(1,284,054.00)	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	25,076.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	37,480.00	28,680.00	-23.5%
5) TOTAL, REVENUES			62,556.00	28,680.00	-54.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,282.00	3,429.00	4.5%
3) Employee Benefits		3000-3999	2,269.00	2,292.00	1.0%
4) Books and Supplies		4000-4999	5,543.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	127,109.00	0.00	-100.0%
6) Capital Outlay		6000-6999	18,206,158.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,344,361.00	5,721.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,281,805.00)	22,959.00	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,167,678.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,167,678.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,114,127.00)	22,959.00	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,969,017.48	854,890.48	-78.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,969,017.48	854,890.48	-78.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,969,017.48	854,890.48	-78.5%
2) Ending Balance, June 30 (E + F1e)			854,890.48	877,849.48	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.51	0.51	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	854,890.22	877,849.22	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.25)	(0.25)	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	3,989,654.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,999.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,416.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,008,069.71		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	39,052.23		
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			39,052.23		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			3,969,017.48		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	25,076.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,076.00	0.00	-100.0%
<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	28,680.00	28,680.00	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	8,800.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,480.00	28,680.00	-23.5%
TOTAL, REVENUES			62,556.00	28,680.00	-54.2%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,282.00	3,429.00	4.5%
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>3,282.00</b>	<b>3,429.00</b>	<b>4.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	348.00	380.00	9.2%
OASDI/Medicare/Alternative		3301-3302	251.00	261.00	4.0%
Health and Welfare Benefits		3401-3402	1,420.00	1,416.00	-0.3%
Unemployment Insurance		3501-3502	53.00	38.00	-28.3%
Workers' Compensation		3601-3602	46.00	57.00	23.9%
OPEB, Allocated		3701-3702	84.00	87.00	3.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	67.00	53.00	-20.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,269.00</b>	<b>2,292.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,896.00	0.00	-100.0%
Noncapitalized Equipment		4400	3,647.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,543.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>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	127,109.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>127,109.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,527,092.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,613,329.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	65,737.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>18,206,158.00</b>	<b>0.00</b>	<b>-100.0%</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>18,344,361.00</b>	<b>5,721.00</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>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	15,167,678.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,167,678.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			15,167,678.00	0.00	-100.0%

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	9,911.00	9,911.00	0.0%
5) TOTAL, REVENUES			9,911.00	9,911.00	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	187,000.00	33,000.00	-82.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			187,000.00	33,000.00	-82.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(177,089.00)	(23,089.00)	-87.0%
<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>			(177,089.00)	(23,089.00)	-87.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,395,686.08	1,218,597.08	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,395,686.08	1,218,597.08	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,395,686.08	1,218,597.08	-12.7%
2) Ending Balance, June 30 (E + F1e)			1,218,597.08	1,195,508.08	-1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,218,597.08	1,195,508.08	-1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,395,686.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,395,686.08		
<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)			1,395,686.08		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	9,911.00	9,911.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,911.00	9,911.00	0.0%
TOTAL, REVENUES			9,911.00	9,911.00	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>			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>					
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>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	187,000.00	33,000.00	-82.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>187,000.00</b>	<b>33,000.00</b>	<b>-82.4%</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%
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>0.00</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>187,000.00</b>	<b>33,000.00</b>	<b>-82.4%</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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	50,936.00	50,936.00	0.0%
4) Other Local Revenue		8600-8799	3,713,903.00	3,713,903.00	0.0%
5) TOTAL, REVENUES			3,764,839.00	3,764,839.00	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	3,818,901.00	3,966,413.00	3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,818,901.00	3,966,413.00	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(54,062.00)	(201,574.00)	272.9%
<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%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54,062.00)	(201,574.00)	272.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,110,766.00	3,056,704.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,110,766.00	3,056,704.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,110,766.00	3,056,704.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			3,056,704.00	2,855,130.00	-6.6%
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	3,056,704.00	2,855,130.00	-6.6%
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%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,881,771.00		
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	228,995.00		
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			3,110,766.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,438.00		
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			1,438.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			3,109,328.00		



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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	50,936.00	50,936.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			50,936.00	50,936.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,522,531.00	3,522,531.00	0.0%
Unsecured Roll		8612	186,325.00	186,325.00	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	5,047.00	5,047.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,713,903.00	3,713,903.00	0.0%
TOTAL, REVENUES			3,764,839.00	3,764,839.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,875,000.00	2,105,000.00	12.3%
Bond Interest and Other Service Charges		7434	1,943,901.00	1,861,413.00	-4.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,818,901.00	3,966,413.00	3.9%
TOTAL, EXPENDITURES			3,818,901.00	3,966,413.00	3.9%

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



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<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	2,990.00	2,990.00	0.0%
5) TOTAL, REVENUES			2,990.00	2,990.00	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	1,263,394.00	1,265,119.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,263,394.00	1,265,119.00	0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,260,404.00)	(1,262,129.00)	0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,263,394.00	1,265,119.00	0.1%
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			1,263,394.00	1,265,119.00	0.1%

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>			2,990.00	2,990.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	603,096.46	606,086.46	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			603,096.46	606,086.46	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			603,096.46	606,086.46	0.5%
2) Ending Balance, June 30 (E + F1e)			606,086.46	609,076.46	0.5%
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	606,086.46	609,076.46	0.5%
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	55,872.46		
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	547,224.00		
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			603,096.46		
<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)			603,096.46		



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>					
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>					
Interest		8660	2,990.00	2,990.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,990.00	2,990.00	0.0%
<b>TOTAL, REVENUES</b>			2,990.00	2,990.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	843,394.00	825,119.00	-2.2%
Other Debt Service - Principal		7439	420,000.00	440,000.00	4.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,263,394.00	1,265,119.00	0.1%
<b>TOTAL, EXPENDITURES</b>			1,263,394.00	1,265,119.00	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	1,263,394.00	1,265,119.00	0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,263,394.00	1,265,119.00	0.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			1,263,394.00	1,265,119.00	0.1%

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	73,008,905.00		73,008,905.00		1,875,000.00	71,133,905.00	2,105,000.00
State School Building Loans Payable			0.00		0.00	0.00	0.00
Certificates of Participation Payable	17,095,000.00		17,095,000.00		420,000.00	16,675,000.00	440,000.00
Capital Leases Payable	2,141,176.00		2,141,176.00		291,178.00	1,849,998.00	306,324.00
Lease Revenue Bonds Payable			0.00		0.00	0.00	
Other General Long-Term Debt	3,940,603.00		3,940,603.00	291,749.00	1,444,439.00	2,787,913.00	33,735.00
Net OPEB Obligation	3,117,061.00		3,117,061.00	2,916,096.00	2,219,449.00	3,813,708.00	0.00
Compensated Absences Payable	1,018,730.00		1,018,730.00		116,582.00	902,148.00	0.00
Governmental activities long-term liabilities	100,321,475.00	0.00	100,321,475.00	3,207,845.00	6,366,648.00	97,162,672.00	2,885,059.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	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	595.00	595.00	0.0%
5) TOTAL, REVENUES			595.00	595.00	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	40,692.00	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			40,692.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(40,097.00)	595.00	-101.5%
<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>			(40,097.00)	595.00	-101.5%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	81,635.45	41,538.45	-49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,635.45	41,538.45	-49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			81,635.45	41,538.45	-49.1%
2) Ending Net Assets/Position, June 30 (E + F1e)			41,538.45	42,133.45	1.4%
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	38,650.01	38,650.01	0.0%
c) Unrestricted Net Assets/Position		9790	2,888.44	3,483.44	20.6%

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	81,635.45		
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			81,635.45		



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)			81,635.45		

Madera Unified  
Madera County

July 1 Budget (Single Adoption)  
Foundation Private-Purpose Trust Fund  
Expenses by Object

20 65243 0000000  
Form 73

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

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	40,692.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			40,692.00	0.00	-100.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			40,692.00	0.00	-100.0%

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

July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

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	900,367.23		437,888.55	1,338,255.78
2. State Lottery Revenue	8560	2,394,196.00		522,323.00	2,916,519.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,294,563.23	0.00	960,211.55	4,254,774.78
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	957,338.00			957,338.00
2. Classified Salaries	2000-2999	302,516.00			302,516.00
3. Employee Benefits	3000-3999	439,474.00			439,474.00
4. Books and Supplies	4000-4999	289,894.00		565,229.00	855,123.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	345,225.00			345,225.00
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	43,055.00			43,055.00
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 )		2,377,502.00	0.00	565,229.00	2,942,731.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	917,061.23	0.00	394,982.55	1,312,043.78
<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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	89,675,964.00	4.55%	93,755,906.01	5.46%	98,874,334.61
2. Federal Revenues	8100-8299	10,538,591.00	0.17%	10,556,237.00	-0.17%	10,538,591.00
3. Other State Revenues	8300-8599	24,802,735.00	1.37%	25,142,615.00	1.46%	25,509,686.00
4. Other Local Revenues	8600-8799	5,106,734.00	0.00%	5,106,734.00	0.00%	5,106,734.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,935.00	0.00%	18,935.00	0.00%	18,935.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.30	-183.33%	(0.25)
6. Total (Sum lines A1 thru A5)		130,142,906.76	3.41%	134,580,427.31	4.06%	140,048,280.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				67,770,404.00		69,437,305.91
b. Step & Column Adjustment				1,635,686.03		2,028,582.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				31,215.88		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,770,404.00	2.46%	69,437,305.91	2.92%	71,465,887.91
2. Classified Salaries						
a. Base Salaries				16,997,844.00		17,223,317.00
b. Step & Column Adjustment				225,473.00		258,350.00
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	16,997,844.00	1.33%	17,223,317.00	1.50%	17,481,667.00
3. Employee Benefits	3000-3999	35,480,361.00	7.64%	38,190,672.00	6.48%	40,665,454.00
4. Books and Supplies	4000-4999	10,753,841.00	-28.92%	7,644,182.00	-5.24%	7,243,626.00
5. Services and Other Operating Expenditures	5000-5999	9,798,751.00	1.19%	9,915,368.00	1.31%	10,045,629.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,239,586.00	0.00%	1,239,586.00	0.00%	1,239,586.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(575,905.00)	0.00%	(575,905.00)	0.00%	(575,905.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,260,231.00	0.00%	1,260,231.00	0.00%	1,260,231.00
b. Other Uses	7630-7699	9,335.00	0.00%	9,335.00	0.00%	9,335.00
10. Other Adjustments				0.00		(1,500,000.00)
11. Total (Sum lines B1 thru B10)		142,734,448.00	1.13%	144,344,091.91	2.07%	147,335,510.91
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(12,591,541.24)		(9,763,664.60)		(7,287,230.55)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,688,766.34		25,097,225.10		15,333,560.50
2. Ending Fund Balance (Sum lines C and D1)		25,097,225.10		15,333,560.50		8,046,329.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	522,232.71		260,077.00		260,077.00
b. Restricted	9740	0.50		262,156.00		262,156.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,665,792.00		3,345,793.00		3,025,793.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,282,033.00		4,330,323.00		4,465,065.00
2. Unassigned/Unappropriated	9790	16,627,219.13		7,135,211.50		33,238.95
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		25,097,277.34		15,333,560.50		8,046,329.95

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>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,282,033.00		4,330,323.00		4,465,065.00
c. Unassigned/Unappropriated	9790	16,627,220.21		7,135,211.65		33,239.26
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.08)		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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		20,909,252.13		11,465,534.65		4,498,304.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.65%		7.94%		3.05%
<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		0.00		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)						
		18,519.13		18,853.00		19,321.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		142,734,448.00		144,344,091.91		147,335,510.91
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)		142,734,448.00		144,344,091.91		147,335,510.91
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)		4,282,033.44		4,330,322.76		4,420,065.33
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)		4,282,033.44		4,330,322.76		4,420,065.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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	88,401,151.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,699.49	2.52%	6,868.49	2.72%	7,055.49
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		22.25	2.47%	22.80	2.72%	23.42
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		18,763.63	1.78%	19,097.17	2.45%	19,565.22
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		126,124,242.32	4.34%	131,604,136.65	5.24%	138,500,431.51
e. Other Revenue Limit (Form RL, lines 6 thru 14)		(44.00)	-355.66%	112.49	-73.82%	29.45
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		126,124,198.32	4.34%	131,604,249.14	5.24%	138,500,460.96
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)		98,033,816.87	4.34%	102,293,350.77	5.24%	107,653,638.29
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)		(1,274,813.00)	4.36%	(1,330,367.00)	5.70%	(1,406,192.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(8,357,905.11)	2.15%	(8,537,444.76)	2.83%	(8,779,303.68)
l. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		88,401,098.76	4.55%	92,425,539.01	5.46%	97,468,142.61
2. Federal Revenues	8100-8299	104,508.00	16.88%	122,154.00	-14.45%	104,508.00
3. Other State Revenues	8300-8599	15,956,738.00	2.13%	16,296,618.00	2.25%	16,663,689.00
4. Other Local Revenues	8600-8799	624,769.00	0.00%	624,769.00	0.00%	624,769.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,935.00	0.00%	18,935.00	0.00%	18,935.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,635,743.00)	4.62%	(11,126,592.00)	4.58%	(11,635,904.00)
6. Total (Sum lines A11 thru A5)		94,470,305.76	4.12%	98,361,423.01	4.96%	103,244,139.61
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				54,783,151.00		56,223,560.00
b. Step & Column Adjustment				1,440,409.00		1,830,376.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,783,151.00	2.63%	56,223,560.00	3.26%	58,053,936.00
2. Classified Salaries						
a. Base Salaries				10,483,451.00		10,640,702.00
b. Step & Column Adjustment				157,251.00		159,611.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,483,451.00	1.50%	10,640,702.00	1.50%	10,800,313.00
3. Employee Benefits	3000-3999	26,596,516.00	7.82%	28,677,165.00	6.23%	30,463,199.00
4. Books and Supplies	4000-4999	4,031,375.00	0.00%	4,031,375.00	0.00%	4,031,375.00
5. Services and Other Operating Expenditures	5000-5999	8,108,362.00	1.46%	8,227,137.00	1.58%	8,357,398.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	409,738.00	0.00%	409,738.00	0.00%	409,738.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,354,155.00)	0.00%	(1,354,155.00)	0.00%	(1,354,155.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,260,231.00	0.00%	1,260,231.00	0.00%	1,260,231.00
b. Other Uses	7630-7699	9,335.00	0.00%	9,335.00	0.00%	9,335.00
10. Other Adjustments (Explain in Section F below)						(1,500,000.00)
11. Total (Sum lines B1 thru B10)		104,328,004.00	3.64%	108,125,088.00	2.23%	110,531,370.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(9,857,698.24)		(9,763,664.99)		(7,287,230.39)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,692,767.88		24,835,069.64		15,071,404.65
2. Ending Fund Balance (Sum lines C and D1)		24,835,069.64		15,071,404.65		7,784,174.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	260,076.67		260,077.00		260,077.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,665,792.00		3,345,793.00		3,025,793.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,282,033.00		4,330,323.00		4,465,065.00
2. Unassigned/Unappropriated	9790	16,627,220.21		7,135,211.65		33,239.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,835,121.88		15,071,404.65		7,784,174.26



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>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,282,033.00		4,330,323.00		4,465,065.00
c. Unassigned/Unappropriated	9790	16,627,220.21		7,135,211.65		33,239.26
(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					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>20,909,253.21</b>		<b>11,465,534.65</b>		<b>4,498,304.26</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.						
\$1.5 millions in reduction will be needed in 2014-15 if tax initiatives fail in 2012-13 - See attached assumptions						

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	1,274,813.00	4.36%	1,330,367.00	5.70%	1,406,192.00
2. Federal Revenues	8100-8299	10,434,083.00	0.00%	10,434,083.00	0.00%	10,434,083.00
3. Other State Revenues	8300-8599	8,845,997.00	0.00%	8,845,997.00	0.00%	8,845,997.00
4. Other Local Revenues	8600-8799	4,481,965.00	0.00%	4,481,965.00	0.00%	4,481,965.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	10,635,743.00	4.62%	11,126,592.30	4.58%	11,635,903.75
6. Total (Sum lines A1 thru A5)		35,672,601.00	1.53%	36,219,004.30	1.62%	36,804,140.75
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,987,253.00		13,213,745.91
b. Step & Column Adjustment				195,277.03		198,206.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				31,215.88		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,987,253.00	1.74%	13,213,745.91	1.50%	13,411,951.91
2. Classified Salaries						
a. Base Salaries				6,514,393.00		6,582,615.00
b. Step & Column Adjustment				68,222.00		98,739.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,514,393.00	1.05%	6,582,615.00	1.50%	6,681,354.00
3. Employee Benefits	3000-3999	8,883,845.00	7.09%	9,513,507.00	7.24%	10,202,255.00
4. Books and Supplies	4000-4999	6,722,466.00	-46.26%	3,612,807.00	-11.09%	3,212,251.00
5. Services and Other Operating Expenditures	5000-5999	1,690,389.00	-0.13%	1,688,231.00	0.00%	1,688,231.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	829,848.00	0.00%	829,848.00	0.00%	829,848.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	778,250.00	0.00%	778,250.00	0.00%	778,250.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,406,444.00	-5.70%	36,219,003.91	1.62%	36,804,140.91
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,733,843.00)		0.39		(0.16)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,995,998.46		262,155.46		262,155.85
2. Ending Fund Balance (Sum lines C and D1)		262,155.46		262,155.85		262,155.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	262,156.04				
b. Restricted	9740	0.50		262,156.00		262,156.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.08)		(0.15)		(0.31)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		262,155.46		262,155.85		262,155.69

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.						
See attached assumptions						



### 2011-12 Multi-Year Assumptions

<b>Assumptions:</b>	<b>2011-12 4/30/2012</b>	<b>2012-13 Adopted Budget</b>	<b>2013-14 Adopted Budget</b>
CBEDS Enrollment	19,341	19,701	20,056
ADA Projection	18,317	18,519	18,853
% CBEDS / ADA	94.71%	94.00%	94.00%
ADA Increase over Prior Year	340	202	334
COLA	2.24%	3.24%	2.50%
Deficit and May Revise Reduction	20.602%	22.272%	22.272%
Base Revenue Limit before Deficit	\$6,487.49	\$6,699.49	\$6,868.49
Revenue Limit Subject to Deficit	\$6,509.05	\$6,721.74	\$6,891.29
Revenue Limit after Deficit	\$5,168.05	\$5,224.67	\$5,356.47
Revenue Limit Reduction Per ADA-Trigger Cut	\$0.00	-\$441.00	-\$441.00
Revenue Limit after Deficit with \$370 Reduction	\$0.00	\$4,783.67	\$4,915.47
New Teachers Due to Growth	-1.19	14.1	13.1
Staffing Ratio *	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1
Health & Welfare Rate Increase	1.54%	-0.19%	10.00%
Health & Welfare Increase (impact to Unrestricted)	\$268,840	\$405,629	\$2,245,057
Worker's Comp Rate	1.356%	1.639%	1.639%
Indirect Rate	5.17%	5.18%	5.18%
MUTA Salary Increase	6 Day Furlough	No Furlough Days	No Furlough Days
CSEA, Confidential Salary Increase	No Furlough Days	No Furlough Days	No Furlough Days
CMBA Salary Increase	7 Day Furlough	No Furlough Days	No Furlough Days
Non Represented (Cert. & Class. Mgmt, Supv.)	7 Day Furlough	No Furlough Days	No Furlough Days
2011-12, 2012-13 Third Interim Budget Reductions	-\$1,636,502.00	-\$1,005,730.00	-\$1,005,730.00
Trigger Cut to Revenue Limit if Taxes Fail	\$0	-\$8,166,940	-\$8,314,029
Transfer In From Fund 17 (GASB 54)	\$1,725,991	\$0	\$0
Transfer Out to Fund 14-Deferred Maintenance	-\$658,464	-\$660,231	-\$660,231
Transfer Out to Fund 11 - Adult Education	-\$600,000	-\$600,000	-\$600,000

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)	18,123.29	18,087.78	0.2%	Met
Second Prior Year (2010-11)	18,204.48	18,220.48	N/A	Met
First Prior Year (2011-12)	18,191.48	18,561.40	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	18,763.63			

### 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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Enrollment	CBEDS Actual		
Third Prior Year (2009-10)	19,024	18,854		0.9%	Met
Second Prior Year (2010-11)	19,105	18,969		0.7%	Met
First Prior Year (2011-12)	19,093	19,341		N/A	Met
Budget Year (2012-13)	19,701				

**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)	17,837	18,854	94.6%
Second Prior Year (2010-11)	17,977	18,969	94.8%
First Prior Year (2011-12)	18,317	19,341	94.7%
Historical Average Ratio:			94.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.2%**

**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)	18,519	19,701	94.0%	Met
1st Subsequent Year (2013-14)	18,853	20,056	94.0%	Met
2nd Subsequent Year (2014-15)	19,321	20,554	94.0%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,487.49	6,699.49	6,868.49	7,055.49
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)	5,150.94	5,207.38	5,338.74	5,484.09
d. Prior Year Funded BRL per ADA		5,150.94	5,207.38	5,338.74
e. Difference (Step 1c minus Step 1d)		56.44	131.36	145.35
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.10%	2.52%	2.72%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	18,561.40	18,763.63	19,097.17	19,565.22
b. Prior Year Revenue Limit (Funded) ADA		18,561.40	18,763.63	19,097.17
c. Difference (Step 2a minus Step 2b)		202.23	333.54	468.05
d. Percent Change Due to Population (Step 2c divided by Step 2b)		1.09%	1.78%	2.45%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		2.19%	4.30%	5.17%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		1.19% to 3.19%	3.30% to 5.30%	4.17% to 6.17%

**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)	17,400,627.00	17,400,627.00	17,400,627.00	17,400,627.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	96,693,545.00	90,304,737.00	94,384,679.00	99,503,107.00
District's Projected Change in Revenue Limit:		-6.61%	4.52%	5.42%
Revenue Limit Standard:		1.19% to 3.19%	3.30% to 5.30%	4.17% to 6.17%
Status:		Not Met	Met	Met

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

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

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

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

The projected change in Revenue Limit exceeds the standard due to the \$441 per ADA reduction in Revenue Limit funding based on the Governor's May Revise Budget proposal using the assumption of the tax initiative not passing.



**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)	84,351,997.15	93,068,098.46	90.6%
Second Prior Year (2010-11)	84,361,797.19	93,614,633.58	90.1%
First Prior Year (2011-12)	88,842,268.00	99,521,054.00	89.3%
	Historical Average Ratio:		90.0%

	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):	87.0% to 93.0%	87.0% to 93.0%	87.0% to 93.0%

**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)	91,863,118.00	103,058,438.00	89.1%	Met
1st Subsequent Year (2013-14)	95,541,427.00	106,855,522.00	89.4%	Met
2nd Subsequent Year (2014-15)	99,317,448.00	109,261,804.00	90.9%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	2.19%	4.30%	5.17%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.81% to 12.19%	-5.70% to 14.30%	-4.83% to 15.17%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.81% to 7.19%	-.70% to 9.30%	.17% to 10.17%

**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)	15,999,911.00		
Budget Year (2012-13)	10,538,591.00	-34.13%	Yes
1st Subsequent Year (2013-14)	10,556,237.00	0.17%	No
2nd Subsequent Year (2014-15)	10,538,591.00	-0.17%	Yes

**Explanation:**  
(required if Yes)

Year 2011-12 includes revenue deferred from the previous year.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2011-12)	25,442,218.00		
Budget Year (2012-13)	24,802,735.00	-2.51%	No
1st Subsequent Year (2013-14)	25,142,615.00	1.37%	No
2nd Subsequent Year (2014-15)	25,509,686.00	1.46%	No

**Explanation:**  
(required if Yes)

2012-13 includes a reduction in state funding for QEIA and Lottery over the 2011-12 year. The 2013-14 and 2014-15 revenue were increased based on the School Services of California Dartboard.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2011-12)	6,177,868.00		
Budget Year (2012-13)	5,106,734.00	-17.34%	Yes
1st Subsequent Year (2013-14)	5,106,734.00	0.00%	No
2nd Subsequent Year (2014-15)	5,106,734.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Year 2011-12 includes one-time donations and local grants that are not included in year 2012-13 through 2014-15.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2011-12)	9,569,711.00		
Budget Year (2012-13)	10,753,841.00	12.37%	Yes
1st Subsequent Year (2013-14)	7,644,182.00	-28.92%	Yes
2nd Subsequent Year (2014-15)	7,243,626.00	-5.24%	Yes

**Explanation:**  
(required if Yes)

Year 2012-13 includes one-time carry-over funds that will not be available in year 2013-14 and 2014-15.



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

First Prior Year (2011-12)	11,466,029.00		
Budget Year (2012-13)	9,798,751.00	-14.54%	Yes
1st Subsequent Year (2013-14)	9,915,368.00	1.19%	No
2nd Subsequent Year (2014-15)	10,045,629.00	1.31%	No

**Explanation:**  
(required if Yes)

Year 2011-12 includes carry-over that is not included in the 2012-13 through 2014-15 fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2011-12)	47,619,997.00		
Budget Year (2012-13)	40,448,060.00	-15.06%	Not Met
1st Subsequent Year (2013-14)	40,805,586.00	0.88%	Met
2nd Subsequent Year (2014-15)	41,155,011.00	0.86%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2011-12)	21,035,740.00		
Budget Year (2012-13)	20,552,592.00	-2.30%	Met
1st Subsequent Year (2013-14)	17,559,550.00	-14.56%	Not Met
2nd Subsequent Year (2014-15)	17,289,255.00	-1.54%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Year 2011-12 includes revenue deferred from the previous year.

**Explanation:**

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

2012-13 includes a reduction in state funding for QEIA and Lottery over the 2011-12 year. The 2013-14 and 2014-15 revenue were increased based on the School Services of California Dartboard.

**Explanation:**

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

Year 2011-12 includes one-time donations and local grants that are not included in year 2012-13 through 2014-15.

- 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)

Year 2012-13 includes one-time carry-over funds that will not be available in year 2013-14 and 2014-15.

**Explanation:**

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

Year 2011-12 includes carry-over that is not included in the 2012-13 through 2014-15 fiscal years.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- 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)

No

0.00

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

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

142,734,448.00			
0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
142,734,448.00	1,427,344.48	3,107,781.00	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)	4,144,114.00	4,192,392.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	16,055,805.06	23,351,312.73	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			4,297,282.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			25,834,407.73
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	(0.19)
f. Available Reserves (Lines 1a through 1e)	20,199,919.06	27,543,704.73	30,131,689.54
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	138,137,139.09	139,746,401.43	143,242,737.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	138,137,139.09	139,746,401.43	143,242,737.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	14.6%	19.7%	21.0%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):	<b>4.9%</b>	<b>6.6%</b>	<b>7.0%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	623,713.99	93,076,072.72	N/A	Met
Second Prior Year (2010-11)	8,045,630.12	94,215,933.58	N/A	Met
First Prior Year (2011-12)	2,704,650.00	100,788,853.00	N/A	Met
Budget Year (2012-13) (Information only)	(9,857,646.00)	104,328,004.00		

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

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

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

Explanation:  
(required if NOT met)



## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	13,634,512.04	22,807,076.68	N/A	Met
Second Prior Year (2010-11)	19,769,154.68	23,942,487.76	N/A	Met
First Prior Year (2011-12)	26,688,118.84	31,988,117.88	N/A	Met
Budget Year (2012-13) (Information only)	34,692,767.88			

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

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	18,519	18,853	19,321
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:

No

- 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	0.00	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)	142,734,448.00	144,344,091.91	147,335,510.91
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	142,734,448.00	144,344,091.91	147,335,510.91
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,282,033.44	4,330,322.76	4,420,065.33
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)	4,282,033.44	4,330,322.76	4,420,065.33

**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)	4,282,033.00	4,330,323.00	4,465,065.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16,627,220.21	7,135,211.65	33,239.26
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.08)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	20,909,252.13	11,465,534.65	4,498,304.26
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.65%	7.94%	3.05%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,282,033.44</b>	<b>4,330,322.76</b>	<b>4,420,065.33</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)

If the tax initiative fail in 2012-13, the District will need to cut \$1.5 million in year 2014-15. The District plans to address this shortfall through attrition and spending freezes.

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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



**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2011-12)	(10,027,362.00)			
Budget Year (2012-13)	(10,635,743.00)	608,381.00	6.1%	Met
1st Subsequent Year (2013-14)	(11,126,592.00)	490,849.00	4.6%	Met
2nd Subsequent Year (2014-15)	(11,635,904.00)	509,312.00	4.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2011-12)	1,729,617.00			
Budget Year (2012-13)	18,935.00	(1,710,682.00)	-98.9%	Not Met
1st Subsequent Year (2013-14)	18,935.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	18,935.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2011-12)	1,258,464.00			
Budget Year (2012-13)	1,260,231.00	1,767.00	0.1%	Met
1st Subsequent Year (2013-14)	1,260,231.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	1,260,231.00	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)

The transfers in to General Fund include closing Fund 17 in the 2011-12 fiscal year. The subsequent years include the transfer in from Developer Fees only.

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	5	Fund 01	Fund 01 OB 7438 and 7439	1,834,852
Certificates of Participation	22	Fund 25 and Fund 27 OB8919	Fund 56 OB 7438 and 7439	16,675,000
General Obligation Bonds	21	Fund 51 OB8571, 8611, 8612, 8660	Fund 51 OB 7438 and 7439	65,957,701
Supp Early Retirement Program	4	Fund 01,11,12,13	Fund 01,11,12,13 OB 3701-02 and 3901-02	2,600,505
State School Building Loans	2	Fund 12	Fund 12 OB 7439	187,408
Compensated Absences		Fund 01,11,12,13	Fund 01,11,12,13 OB 9780	

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


Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	409,737	409,737	409,737	409,737
Certificates of Participation	1,263,394	1,265,119	1,260,816	1,258,988
General Obligation Bonds	3,818,900	3,966,413	4,150,133	4,325,378
Supp Early Retirement Program	1,390,757	1,208,265	1,020,875	325,212
State School Building Loans	53,682	33,735	33,735	33,735
Compensated Absences				

Other Long-term Commitments (continued):


Total Annual Payments: 6,936,470 6,883,269 6,875,296 6,353,050

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



---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

--

---

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

---

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

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

No
----

2.

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

**Explanation:**  
(required if Yes)

--

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Eligible retirees pay the difference between the insurance premium they have selected and the District contribution equivalent to the medical plan in effect for active employees.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

none

none

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

26,570,686.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

26,570,686.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

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

Jul 01, 2011

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

2,916,096.00

2,916,096.00

2,916,096.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

2,245,545.00

2,349,962.00

2,421,784.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

2,245,545.00

2,349,962.00

2,421,784.00

- d. Number of retirees receiving OPEB benefits

192

192

192

### 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	918.1	922.0	935.1	956.0

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

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

No

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

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

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

Currently at impasse with the Madera Unified Teachers Association.

#### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

657,522

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

Yes

Yes

Yes

14,293,268

15,722,595

17,294,854

90.0%

90.0%

90.0%

-0.2%

10.0%

10.0%

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

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

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

If Yes, explain the nature of the new costs:

No

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

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

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

Yes

Yes

Yes

925,277

867,613

880,627

0.2%

0.2%

0.2%

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

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

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

Yes

Yes

Yes

Yes

Yes

Yes

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

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

In 2010-11 and 2011-12 certificated (non-management) took 6 furlough days. In 2012-13 through 2014-15 there are 0 furlough days.

**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	627.0	632.0	632.0	632.0

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

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

No

If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

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

Negotiations for 2012-13 are still on-going at this time.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

213,533

7. Amount included for any tentative salary schedule increases

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

0

0

0



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

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
7,519,842	8,271,826	9,099,009
90.0%	90.0%	90.0%
-0.2%	10.0%	10.0%

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

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

No		
----	--	--

--

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

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
161,002	259,899	263,798
0.9%	1.5%	1.5%

**Classified (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

**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.):

None

**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	113.6	112.0	112.0	112.0

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

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

No

If Yes, complete question 2.

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

Certificated management (CMBA) has agreed to a ME-TOO clause with Madera Unified Teachers Association (MUTA). Non-Represented Management agreed to a cap on health and welfare of \$14,163 per FTE. 2010-11 and 2011-12 included a 7 day furlough for management and supervisors. The 2012-13 year through 2014-15 includes 0 furlough days.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

120,511

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
1,748,578	1,895,180	2,056,444
90%/\$14,163	90%/\$14,163 CAP	90%/\$14,163 CAP
-0.2%	10%/CAP Non-Represented	10%/CAP Non-Represented

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
76,921	149,414	151,656
0.8%	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)
Yes	Yes	Yes
25,200	25,200	25,200
0.0%	0.0%	0.0%

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

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

No

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

No

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

Yes

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

No

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

Yes

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

Comments:  
(optional)

A9 - New Superintendent 7/01/2011.

End of School District Budget Criteria and Standards Review



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

Madera Unified

Madera County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	3010	0-0000	0000-9791	3010	9791	1,027,814.00

Explanation:Projected carry-over amount.

01-4203-0-0000-0000-9791                      4203                      9791                      588,187.00

Explanation:Projected carry-over amount.

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED



RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4035	4300	-92,161.00

Explanation:Negative in resource 4035 object 4300 will clear with 2011-2012 carryover.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	4035	1000	-435,487.00

Explanation:Negative in resource 4035 will clear with 2011-2012 carryover.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED



## **SUPPLEMENTAL CHECKS**

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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July 1 Budget (Single Adoption)  
2011-12 Estimated Actuals  
Technical Review Checks

Madera Unified

Madera County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3010	0	0000	0000	9740	1,027,814.00
Explanation: Amount is projected carry-over.						



01-4203-0-0000-0000-9740                      4203                      9740                      588,187.00  
Explanation: Amount is projected carry-over.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3313	8181	-59.00

Explanation:Contribution made from unrestricted (RS 0010) to RS 3313 in OB 8980 to clear A/R. This amount should zero out at year end.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	3313	-59.00

Explanation:Contribution made from unrestricted (RS 0010) to RS 3313 in OB 8980



to clear A/R. This amount should zero out at year end.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED



RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.