

Orcutt Union School District

Annual Budget 2012-2013 June 2012



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BUDGET NARRATIVE

While last year we were cautiously optimistic about the budget, this year's budget reflects the decimated doomsday uncertainty that schools face in basing a budget that reflects significant state budgetary risks. The state continues to have an ongoing structural deficit and is banking on the Governor's initiative in the November election to increase revenue which will then provide schools flat funding in the 2012-13 budget year. Unfortunately, even should the initiative pass in November, there will still be a significant State Budget problem. Should the initiative fail, "trigger language" would be implemented effective January 1, 2012 which would result in a reduction of approximately \$441 per ADA according to the Department of Finance's last calculation. Current statute allows for a five day reduction in the school year. Should the trigger be enacted, the May revise authorizes an additional reduction to the school year by 15 days over two years, (plus the current 5 that are allowed annually) that districts can reduce employee contracts. This, however, would have to be negotiated through the collective bargaining process. In addition, as in the Governor's January budget, major reforms to K-12 education are proposed. These include increased categorical flexibility and a new weighted student formula. This establishes difficulty in potential assumptions in multi-year projections, particularly in year 2 (Fiscal year 2014-15). With the information we have seen to date regarding the potential change using a student weighted formula there would be losses in the millions to the Orcutt District. It is important to note that other than allowing schools to move money from one place to another to survive, the state has provided no new money to schools since the 2007-2008 school year.

The Governor continues to acknowledge that education has been the only major program that has taken disproportionate budget reductions since 2007-08.

Reflects information as of June 2012

BUDGET NARRATIVE

The State budget structural problem continues to exist and schools continue to budget under a great deal of State uncertainty and illusionary practices. Consequently, the District has continued to survive from year to year in anticipation of better years ahead always aware that the situation could get worse. Unfortunately, this next year could be adversely affected if an initiative does not pass. The district is budgeting for worst case in the June adopted budget recognizing that we need to have contingency budgets ready for many different possibilities.

Apportionment Schedules

The Governor's 2012-13 budget proposes to reduce deferrals, however if the tax initiative is unsuccessful, there will be no change to the existing proposed cross-fiscal year cash deferral schedule. When preparing the district's cash flows we assume that the initiative will not pass until the outcome of the November election is known. In addition to apportionment cash deferrals, the State of California modified the principal apportionment payment schedules to enhance the state's own cash position in future years. The District will continue to monitor cash flow to assure that bills can be paid.

The following general assumptions are reflected in this budget:

- Budgeting for a reduction of \$441/ADA per School Services of California (SSC) dashboard
- Tier III categorical flexibility provisions to continue through June 30, 2015

BUDGET NARRATIVE

- K-3 CSR flexibility provision expires June 30, 2014 which creates a loss of approximately \$1 million in Year (2014-15) in the multi-year projections.
- Health and Welfare is budgeted at 2012-13 levels ongoing, however negotiations are still ongoing and undecided.
- Contingency plans will be discussed with the Board of Trustees.
- The District will continue to monitor reserves and cash flow for critical consideration.
- In all cases, it is important to keep options open until the outcome of the November election

General Accounting Standards Board (GASB) Statement 54

Last year school districts were required to implement General Accounting Standards Board (GASB) Statement No 54, which provided new fund balance and special revenue fund definitions. This is incorporated into this document and approved by the school board.

Fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

BUDGET NARRATIVE

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the district. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned- all other spendable amounts.

Summary

These continue to be extraordinary economic times with little hope of a quick fix. Budgeting reflects a greater degree of conservatism over the next few years with the ability to remain as flexible as possible. Consistent volatile funding is a challenging environment to operate schools.

Reflects information as of June 2012

BUDGET NARRATIVE

Categorical Program Flexibility

The state budget projects flat funding in 2011-12 and 2012-13 for most programs with tiered flexibility. Categorical programs have been divided into three Tiers.

Tier I

These programs have flat funding and no program flexibility is granted to them. However, there is a significant relaxation of K-3 Class Size Reduction penalties, thereby giving district incentives to increase class size. The programs applicable to OUSD are:

Class Size Reduction

Economic Impact Aid

Lottery Instructional Materials

Home-To-School Pupil Transportation

Special Education

Lottery

Federal Resources

 Title I

 Special Education IDEA

 Title II Part A Teacher Quality

 Title II Part D Enhancing Education through Technology

 Title V Part A, Innovative Education Strategies

 Title III Immigrant Education/Limited English Proficient

Reflects information as of June 2012

BUDGET NARRATIVE

Tier II

These programs have flat funding in 2011-12 and 2012-13, but no program flexibility is granted for these programs. Current requirements remain in place and the programs applicable to OUSD are as follows:

- English Language Acquisition Program, Teacher Training and Student Assistance

Tier III

SBX3 4 (Education Code Section 42605) authorizes complete flexibility in the use of funds appropriated in 39 budget act items. For fiscal year 2008-09 through 2014-15, school districts may use funds from these 39 programs for any educational purpose. The funds are therefore unrestricted. A school district has discretion to use the funds as they did before, however this will all be accounted for in the unrestricted part of the budget. This is now a local decision as allowed by the flexibility provision. There are no longer state restrictions or requirements, such as expenditure reports or compliance reviews associated with this funding. These categorical programs have flat funding in 2011-12 and 2012-13.

BUDGET NARRATIVE

The Tier III flexibility programs that are applicable to OUSD are the following:

- Community Based English Tutoring
- School Safety & Violence Prevention
- Art and Music Block Grant
- Supplemental School Counseling
- Gifted & Talented Education
- Instructional Materials Realignment Program
- Peer Assistance & Review
- Professional Development Block Grant
- Targeted Instructional Development Block Grant
- School & Library Improvement Block Grant
- Remedial Supplemental Programs
- Math and Reading Professional Development
- Deferred Maintenance
- Charter School Categorical Block Grant
- Professional Development English Learners

Reflects information as of June 2012

BUDGET NARRATIVE

The State budget has provided considerable flexibility relative to the use of categorical programs funded in Tier III. This flexibility also provides opportunities to school districts to align local educational priorities with funding available. These flexibility provisions are have been extended through through 2014-15.

Reflects information as of June 2012

June 20, 2012

BUDGET NARRATIVE

TIER III FLEXIBILITY

As part of this budget document, the governing board is approving the acceptance of and uses of funds to meet educational needs as part of the Tier III flexibility programs as follows:

<u>Program Name:</u>	<u>SACS Code:</u>	<u>Amount:</u>
Supplemental School Counseling	0000	\$ 67,234
Targeted Instructional Improvement Block Grant	0000	272,420
Community Based English Tutoring	0000	10,690
Art/Music/PE Block Grant	0000	66,394
School & Library Improvement	0000	391,993
Gifted & Talented (GATE)	0000	36,513
Instructional Materials (IMFRP)	0000	268,754
Deferred Maintenance	0000	298,341
Remedial Supplemental Programs	0000	92,720
Math & Reading Professional Development	0000	26,054
Professional Development Block Grant	0000	221,640
School Safety & Violence Prevention	0000	15,642
Peer Assistance & Review	0000	21,147
Charter School Categorical Block Grant	0000	357,148
Professional Development English Learners	0000	9,018

Reflects information as of June 2012

BUDGET NARRATIVE

GENERAL FUND

2011-12 Second Interim to Estimated Actuals

The estimated ending balance for this fiscal year is different from that presented in the Second Interim report. The greatest impact on that projection is due to the following:

- Updated Revenue Limit Projection: \$156,772
- Other State Revenue: (\$125,393)
- Other Local Revenue: \$199,083
- Other Local Revenue Departmental/Utilities Savings: (\$221,187)
- Budgeted Reserves for textbooks and technology: (\$489,708)
- Additional Charter School Administrative oversight and Facility fees revenue: \$200,000

Reflects information as of June 2012

BUDGET NARRATIVE

Assumptions for the 2012-13 Budget Development

- Enrollment Projection: 4,260
- Funded ADA: 4,222.81, Projected ADA: 4,089.60
- Revenue Limit Deficit: -22.272%
- Trigger Cut: \$-441. per ADA
- Net Funded Revenue Limit Change: 1.08%
- Categorical COLA: 0.0%
- PERS rate increase to: 11.417%
- Reserve for Economic Uncertainties: 3%

Reflects information as of June 2012

BUDGET NARRATIVE

Assumptions for the 2012-13 Budget Development Continued

- Decrease in certificated staff, 4.0 FTE
- Projected step and column for all units
- Projected Encroachments:
 - Special Education - \$1,835,453
 - Home-To-School Transportation - \$329,192
 - Special Education Transportation - \$102,871
 - Routine Maintenance - \$1,040,814
- Supplies/services/capital outlay budgets increased by projected California CPI of 2.30%
- Lottery funds: Unrestricted: \$118.00 and Restricted: \$23.75
- Post-Employment Benefits transfer for unfunded liability reserve: \$199,000
- Deferred Maintenance funded: \$298,341
- Facility Transfer to Special Reserve for Charter School Capital Outlay Projects: \$59,015
- Charter School Administrative Oversight and Facility fees revenue: \$500,000
- Health/welfare expenditures are budgeted at 2012-13 level, however this is subject to on-going negotiations

Reflects information as of June 2012

BUDGET NARRATIVE

2012-13 Revenues

The Adopted Budget Report reflects changes in revenues from that in the Estimated Actuals Budget for the following:

○ Revenue Limit Sources	\$ (1,631,779)
○ Federal Revenue	(215,529)
○ Other State Revenue	(154,739)
○ Other Local Revenue	<u>(557,964)</u>
TOTAL INCREASE (DECREASE) IN REVENUE	\$ (2,560,011)

Reflects information as of June 2012

BUDGET NARRATIVE

Assumptions for the 2012-13 Budget Development Continued

2012-13 Expenditures

The Adopted Budget Report reflects changes in expenditures from that in the Estimated Actuals Budget for the following:

Certificated Salaries	\$	(448,458)
Classified Salaries		18,537
Benefits		176,043
Books and Supplies		(839,641)
Services		(704,248)
Capital Outlay		(285,273)
Other Outgo – Transfers of Indirect Costs		(20,333)
OTHER FINANCING OUT:		<u>(9,810)</u>
TOTAL INCREASE (DECREASE) IN EXPENSE/ TRANSFERS OUT	\$	(2,093,563)

Reflects information as of June 2012

BUDGET NARRATIVE

OTHER FUNDS

The Charter School Fund has experienced similar losses in revenue as the General Fund. The estimated charter school rates include a Trigger Cut of -\$441/ADA and are as follows:

K-3: \$5,086 per ADA

4-6: \$5,162 per ADA

7-8: \$5,315 per ADA

9-12: \$6,157 per ADA

- Additional Supplemental Categorical Block Grant Funding: \$127/ADA

The Other Funds of the district are substantially unchanged from that presented in the Second Interim Budget.

Reflects information as of June 2012

BUDGET NARRATIVE

MULTI-YEAR PROJECTIONS

Beginning on page 138 are the general fund financial projections for the 2013-14 and 2014-15 fiscal years. The Governor's 2012-13 May Revision reflects a net funded revenue limit change of 1.08 percent in 2013-14 and 2.50 percent in 2014-15. Projections reflect a decline of 50 students in 2013-14 and a decline of 25 students in 2014-15.

The multi-year projections are required to show that the District will be solvent over a three (3) year period.

The governing board is required to approve both restricted and unrestricted multi-year projections that meet the state recommended minimum reserve standard based on ADA, for the budget year and two subsequent years.

On the following pages are lists of assumptions used in compiling the multi-year projections.

BUDGET NARRATIVE

Fiscal Year 2013-14 Assumptions

- Enrollment Projection: 4,210
- Funded ADA: 4,089.60, Projected ADA: 4,041.60
- Net Funded Revenue Limit change: 2.50%
- Revenue Limit Deficit: -22.272%
- Trigger Cut: \$-441 per ADA
- Categorical COLA: 2.50%
- Reserve for Economic Uncertainties: 3%
- Reduction of 1 FTE certificate teachers due to projected student decline
- Reduction of 2 FTE certificated teachers due to projected student decline
- Projected step and column for all units
- Additional Reductions: \$2.8 million
- Supplies/services/capital outlay budgets increased by projected California CPI of 2.4%
- Post-Employment Benefits transfer for unfunded liability reserve: \$199,000
- Deferred Maintenance funded: \$298,341
- Facility Transfer to Special Reserve for Charter School Capital Outlay Projects: \$59,015
- Lottery funds: Unrestricted \$118 and Restricted \$23.75
- Charter school administrative oversight and facility fees revenue: \$650,000
- Health/welfare expenditures are budgeted at 2012-13 level, however this is subject to on-going negotiations

Reflects information as of June 2012

BUDGET NARRATIVE

Fiscal Year 2014-15 Assumptions

- Enrollment Projection: 4,185
- Funded ADA: 4,041.60, Projected ADA: 4,017.60
- Net Funded Revenue Limit change: 2.70%
- Revenue Limit Deficit: -22.272%
- Trigger Cut: \$-441 per ADA
- Categorical COLA with no deficit: 2.7%
- Reserve for Economic Uncertainties: 3%
- Reduction of 1 FTE certificated teachers due to projected student decline
- Projected step and column for all units
- Additional Reductions: \$3.4 million
- Supplies/services/capital outlay budgets increased by projected California CPI of 2.7%
- Post-Employment Benefits Funded: \$199,000
- Deferred Maintenance Funded: \$182,067
- Lottery funds: Unrestricted \$118.00 and Restricted \$23.75
- Charter school administrative oversight & facility fees revenue: \$800,000
- Assumes health/welfare expenditures budgeted at Fiscal Year 2012-13 level, however this is subject to on-going negotiations
- Facility transfer to Special Reserve for Charter School Capital Outlay Projects: \$59,000

Reflects information as of June 2012

BUDGET NARRATIVE

CAVEAT

This budget has been prepared based on the best information at hand at this point in time. As always, this information is subject to change. The 2011-12 Estimated Actuals will not be finalized until mid-August. The 2012-13 Revenues will most likely change, if not when the State Budget Act is signed then potentially after the November election.

SUMMARY

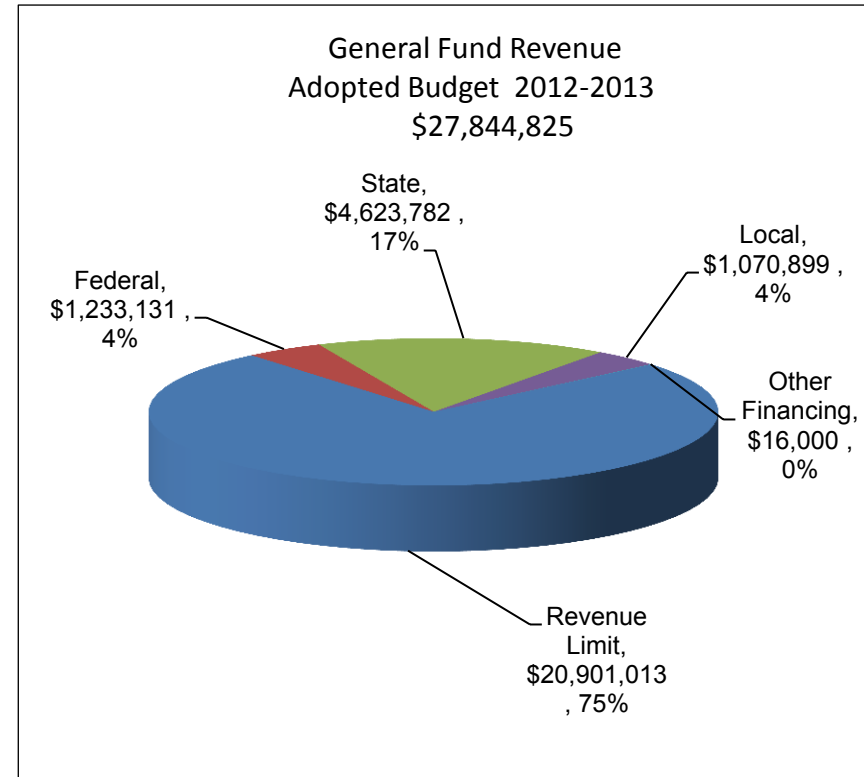
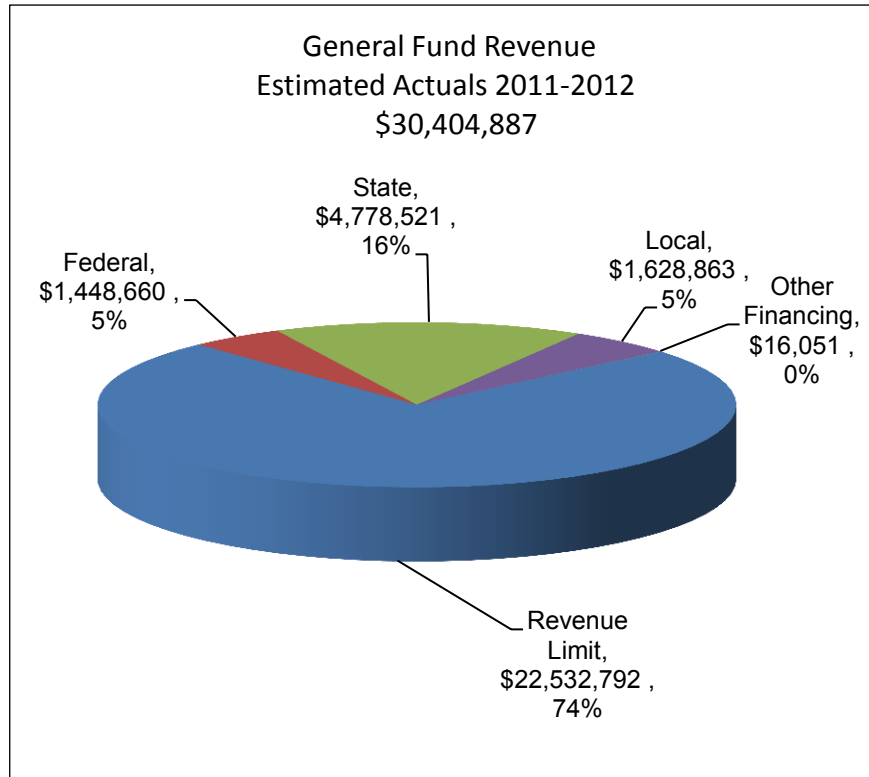
Based on the information in the 2012-13 Adopted Budget Report, the Orcutt Union School District meets its financial obligations for the current and two subsequent years by maintaining the required minimum level Reserve for Economic Uncertainties for 2012-13, 2012-13, and 2014-15.

RECOMMENDATION

For purpose of meeting the Adopted Budget Reporting Guidelines, it is recommended that the Board approve the Adopted Budget Report as presented and authorize the filing of a “Positive” certification with the Santa Barbara County Office of Education.

Reflects information as of June 2012

General Fund Revenues Comparison, Unrestricted and Restricted, FY 2011-2012 / FY2012-2013

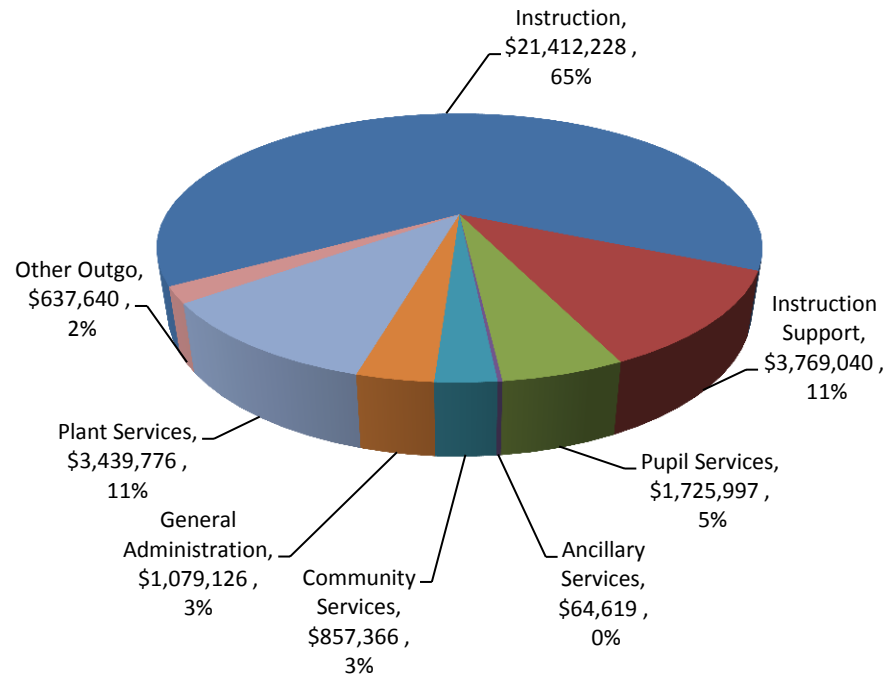


General Fund Revenues 2011-2012 (In Millions)	
Revenue Limit	22.53
Federal	1.45
State	4.78
Local	1.63
Other Financing	0.01
Total Revenues	30.40
Beginning Balance	6.87
Total General Fund	\$ 37.27

General Fund Revenues 2012-2013 (In Millions)	
Revenue Limit	20.90
Federal	1.23
State	4.62
Local	1.07
Other Financing	0.02
Total Revenues	27.84
Beginning Balance	4.54
Total General Fund	32.38

General Fund Expenditures Comparison, Restricted & Unrestricted, by Function FY 2011-2012 / FY2012-2013

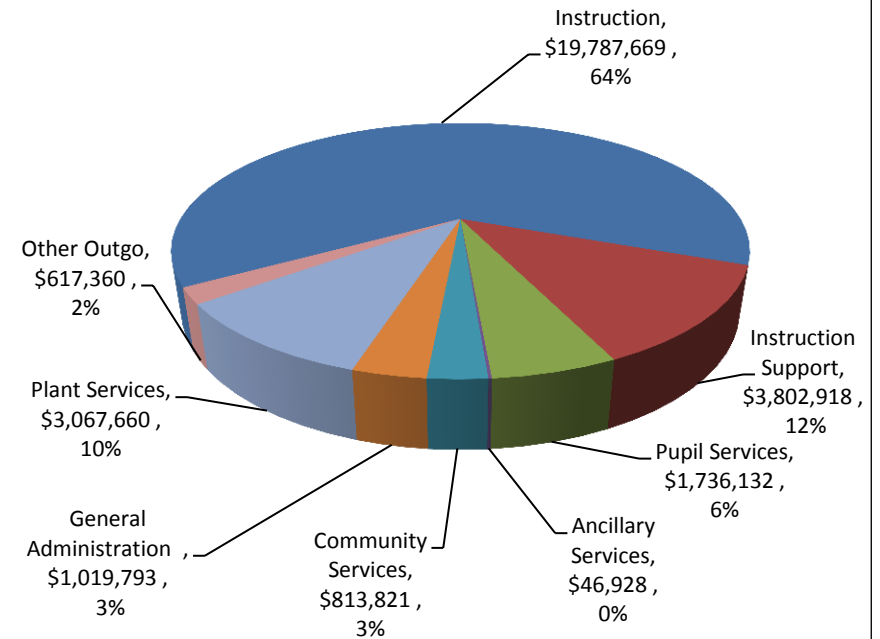
General Fund Expenditures by Function
Estimated Actuals 2011-2012
\$32,985,792



General Fund Expenditures, by Function
(In Millions)

Instruction	21.4
Instruction Support	3.8
Pupil Services	1.7
Ancillary Services	-
Community Services	0.9
General Administration	1.1
Plant Services	3.4
Other Outgo	0.6
Total Expenditures	\$32.9

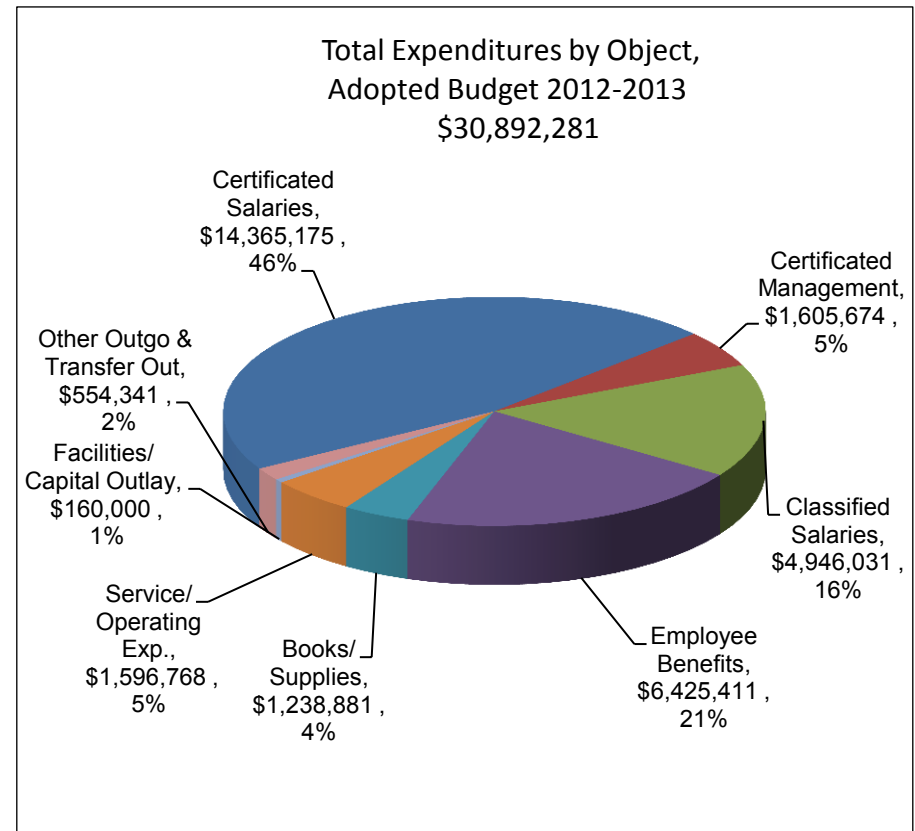
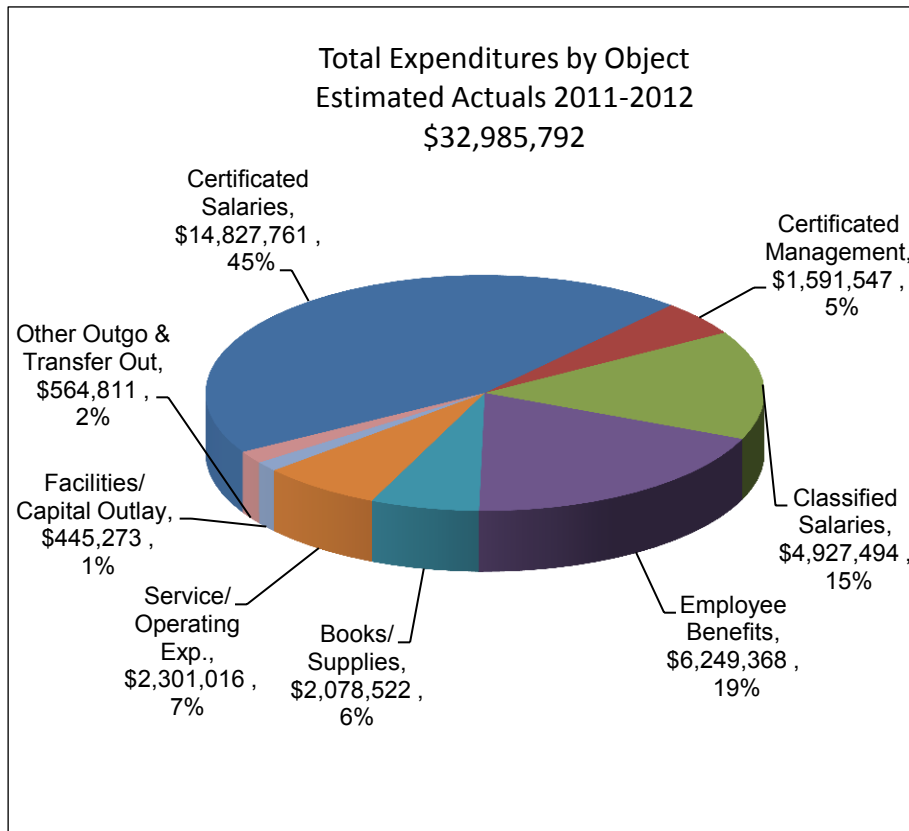
General Fund Expenditures by Function
Adopted Budget 2012-2013
\$30,892,281



General Fund Expenditures, by Function
(In Millions)

Instruction	19.8
Instruction Support	3.8
Pupil Services	1.7
Ancillary Services	0.1
Community Services	0.8
General Administration	1.0
Plant Services	3.1
Other Outgo	0.6
Total Expenditures	\$30.9

General Fund Expenditures Comparison, Unrestricted and Restricted, by Object FY 2011-2012 / FY 2012-2013



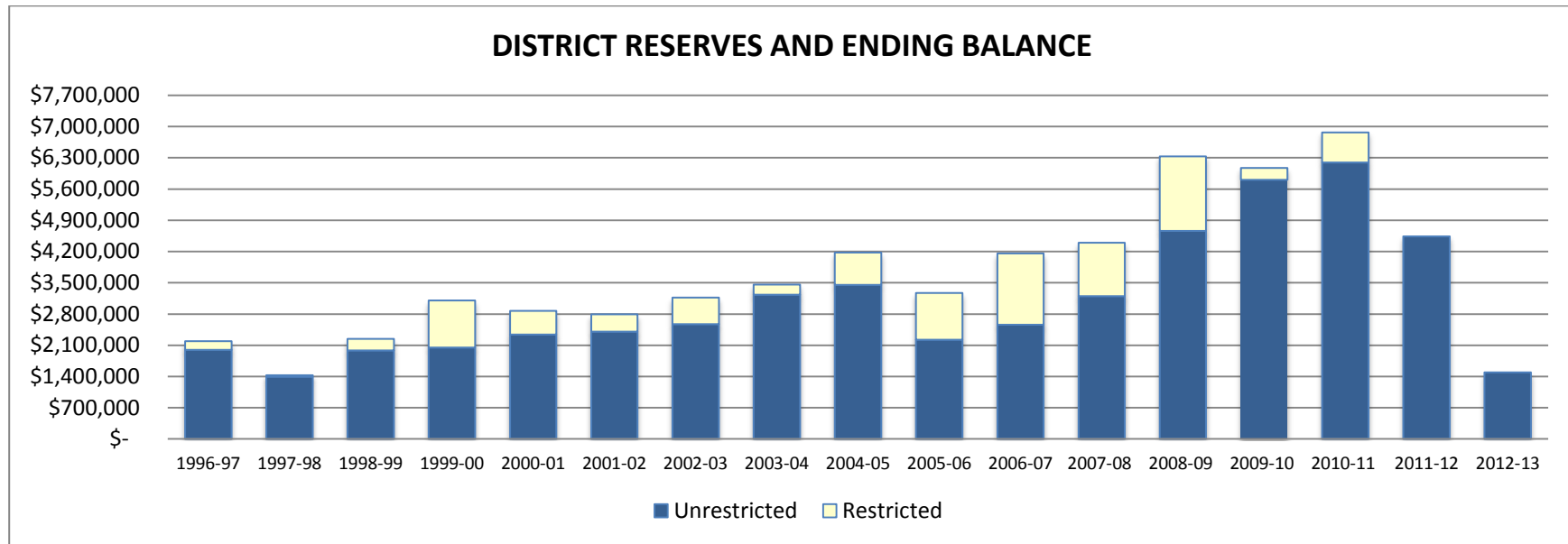
General Fund Expenditures by Object (In Millions)

Certificated Salaries	14.8
Certificated Management	1.6
Classified Salaries	4.9
Employee Benefits	6.2
Book Supplies	2.1
Service/Operating Exp.	2.3
Facilities/Capital Outlay	0.4
Other Uses	0.6
Total Expenditures	\$32.9

General Fund Expenditures by Object (In Millions)

Certificated Salaries	14.4
Certificated Management	1.6
Classified Salaries	4.9
Employee Benefits	6.4
Book Supplies	1.2
Service/Operating Exp.	1.6
Facilities/Capital Outlay	0.2
Other Uses	0.6
Total Expenditures	\$30.9

General Fund District Reserves and Net Ending Balances 1996-97 to 2012-2013



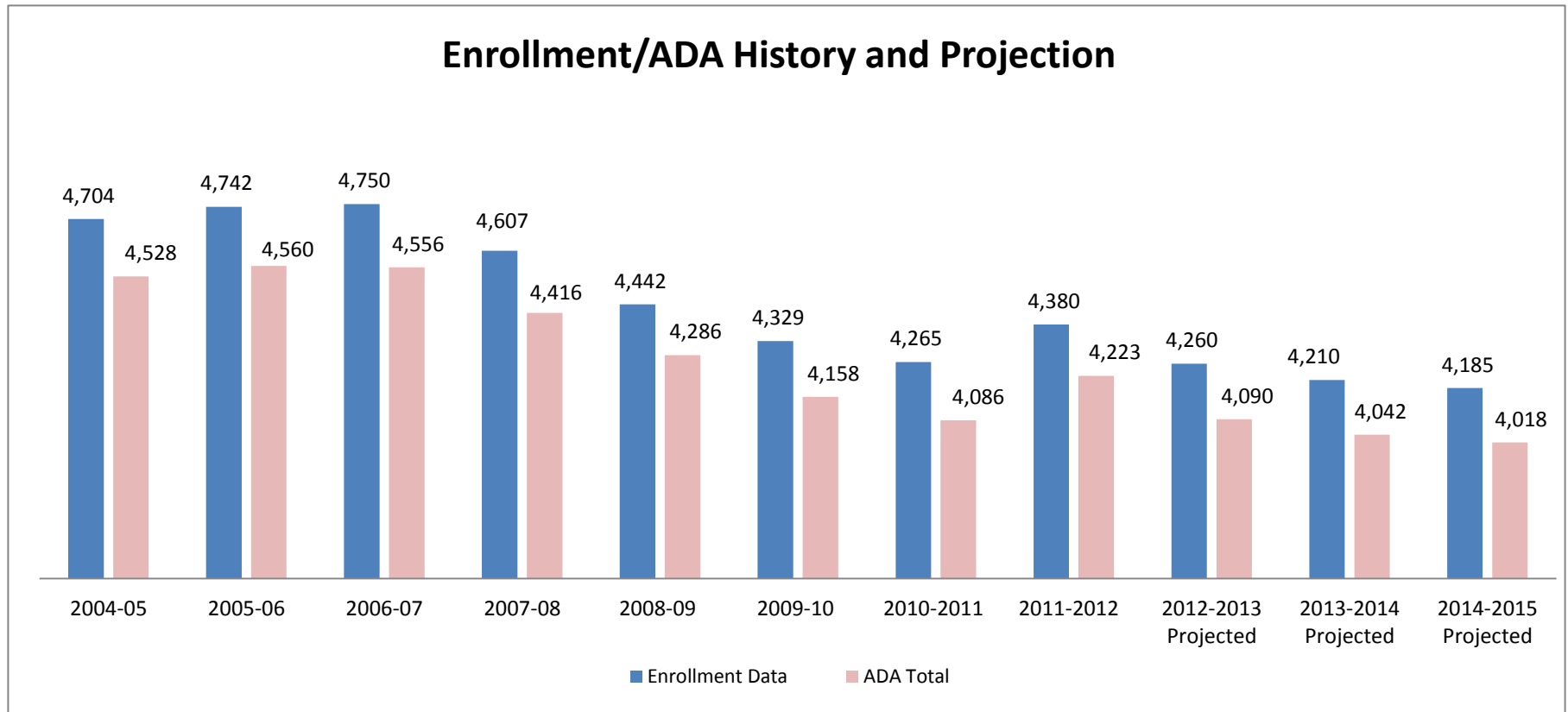
Net Ending Balance Components			
	2010-11	2011-12 Estimated	2012-13 Projected
Revolving Cash	15,900	15,900	15,900
Stores	12,522	12,522	12,522
Prepaid Expense	-	-	-
All Others	-	-	-
General Reserve	-	-	-
Legally Restricted	676,572	3	5
Economic Uncertainties	905,183	989,575	926,770
Unrealized Gains	-	-	-
Other Designations	5,257,313	3,267,739	536,832
Undesignated Amount	-	-	-
Unappropriated Amount	-	-	-
	<u>6,867,491</u>	<u>4,285,739</u>	<u>1,492,029</u>

Source: Unaudited Actuals

Reflects information as of June 2012

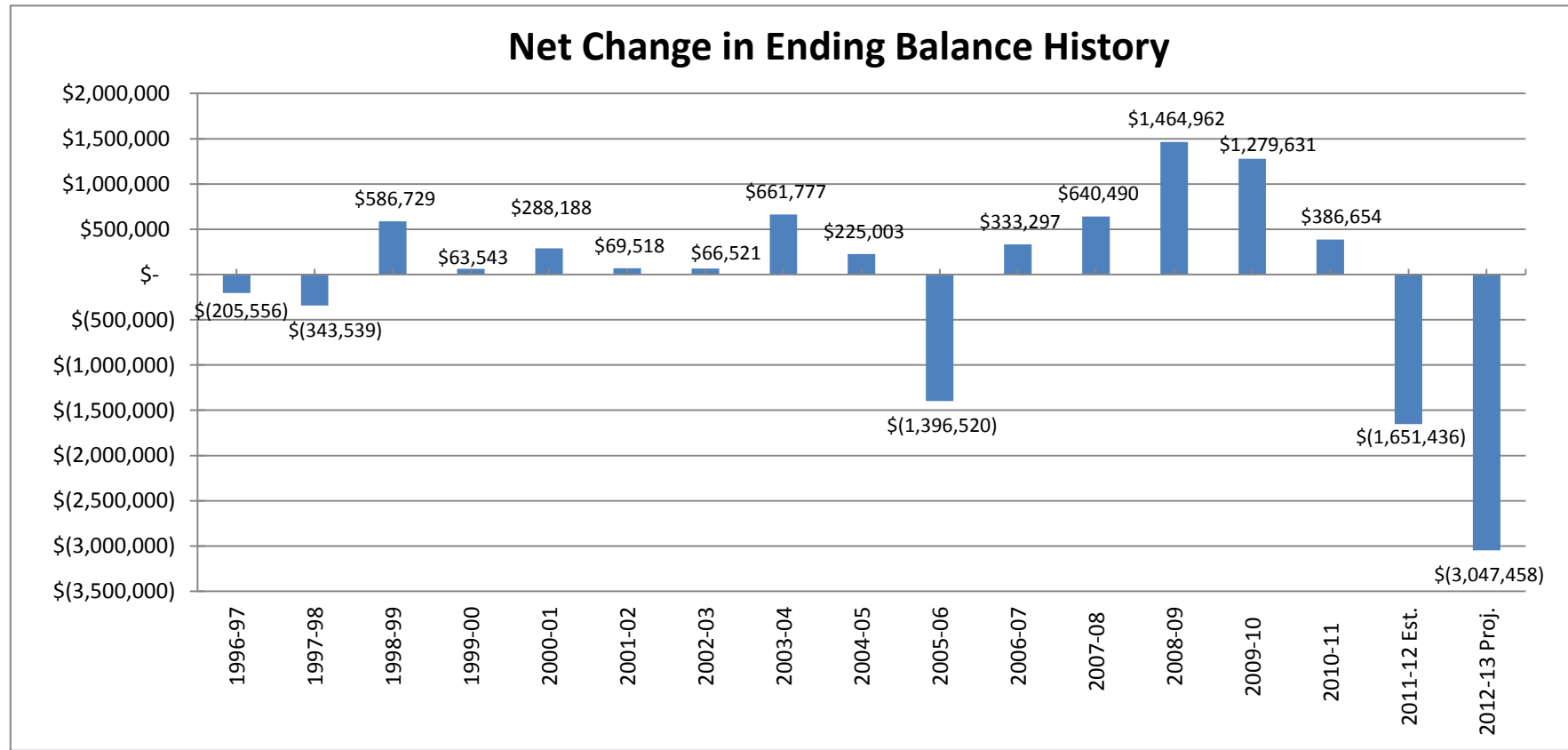
June 20, 2012

Attendance History and Projections, 2004-05 to 2013-14 (Excludes Charter)



*P2 Data

General Fund Net Change in the Unrestricted Ending Balance, 1996-97 to 2012-13



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	22,031,514.00	501,278.00	22,532,792.00	20,245,480.00	655,533.00	20,901,013.00	-7.2%
2) Federal Revenue		8100-8299	0.00	1,448,660.00	1,448,660.00	0.00	1,233,131.00	1,233,131.00	-14.9%
3) Other State Revenue		8300-8599	3,064,461.89	1,714,059.00	4,778,520.89	2,998,244.00	1,625,538.00	4,623,782.00	-3.2%
4) Other Local Revenue		8600-8799	1,389,351.63	239,511.28	1,628,862.91	986,852.00	84,047.00	1,070,899.00	-34.3%
5) TOTAL REVENUES			26,485,327.52	3,903,508.28	30,388,835.80	24,230,576.00	3,598,249.00	27,828,825.00	-8.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,576,523.39	2,842,784.70	16,419,308.09	13,432,567.20	2,538,282.40	15,970,849.60	-2.7%
2) Classified Salaries		2000-2999	3,112,531.86	1,814,961.75	4,927,493.61	3,130,805.05	1,815,225.96	4,946,031.01	0.4%
3) Employee Benefits		3000-3999	4,622,983.19	1,626,384.81	6,249,368.00	5,112,919.96	1,312,490.68	6,425,410.64	2.8%
4) Books and Supplies		4000-4999	1,236,480.93	842,040.88	2,078,521.81	741,990.00	496,891.00	1,238,881.00	-40.4%
5) Services and Other Operating Expenditures		5000-5999	1,764,232.08	536,784.20	2,301,016.28	1,187,116.00	409,652.00	1,596,768.00	-30.6%
6) Capital Outlay		6000-6999	445,272.96	0.00	445,272.96	160,000.00	0.00	160,000.00	-64.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	81,335.00	0.00	81,335.00	61,002.00	0.00	61,002.00	-25.0%
		7400-7499	(127,002.51)	54,173.54	(72,828.97)	(108,713.00)	45,694.00	(63,019.00)	-13.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,712,356.88	7,717,129.88	32,429,486.76	23,717,687.21	6,618,236.04	30,335,923.25	-6.5%
9) TOTAL EXPENDITURES			1,772,970.64	(3,813,621.60)	(2,040,650.96)	512,888.79	(3,019,987.04)	(2,507,098.25)	22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,051.00	10,000.00	16,051.00	6,000.00	10,000.00	16,000.00	-0.3%
b) Transfers Out		7600-7629	258,017.00	298,288.00	556,305.00	258,017.00	298,341.00	556,358.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	153,733.00	99,163.00	252,896.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,326,174.00)	3,326,177.00	3.00	(3,308,330.00)	3,308,330.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,424,407.00)	3,137,052.00	(287,355.00)	(3,560,347.00)	3,019,989.00	(540,358.00)	88.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,651,436.36)	(676,569.60)	(2,328,005.96)	(3,047,458.21)	1.96	(3,047,458.25)	30.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	6,190,918.62	676,572.49	6,867,491.11	4,539,482.26	2.89	4,539,485.15	-33.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			6,190,918.62	676,572.49	6,867,491.11	4,539,482.26	2.89	4,539,485.15	-33.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,190,918.62	676,572.49	6,867,491.11	4,539,482.26	2.89	4,539,485.15	-33.9%
2) Ending Balance, June 30 (E + F1e)			4,539,482.26	2.89	4,539,485.15	1,492,024.05	4.85	1,492,028.90	-67.1%
Components of Ending Fund Balance									
a) Nonspendable		9711	15,900.00	0.00	15,900.00	15,900.00	0.00	15,900.00	0.0%
Revolving Cash		9712	12,522.00	0.00	12,522.00	12,522.00	0.00	12,522.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures									
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4.72	4.72	0.00	6.35	6.35	34.5%
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	3,521,485.26	0.00	3,521,485.26	536,832.05	0.00	536,832.05	-84.8%
Compensated Absences	0000	9780				20,000.00		20,000.00	
Reserve for Declining Enrollment	0000	9780				254,000.00		254,000.00	
Restoration Fund for Positions	0000	9780				78,000.00		78,000.00	
Reserve for Final State Budget Resolut	0000	9780				184,831.85		184,831.85	
Compensated Absences	0000	9780	20,000.00		20,000.00				
Reserve for Declining Enrollment	0000	9780	254,000.00		254,000.00				
Restoration Fund for Positions	0000	9780	78,000.00		78,000.00				
Reserve for Final State Budget Resolut	0000	9780	3,169,485.00		3,169,485.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	989,575.00	0.00	989,575.00	926,770.00	0.00	926,770.00	-6.3%
Unassigned/Unappropriated Amount		9790	0.00	(1.83)	(1.83)	0.00	(1.50)	(1.50)	-18.0%

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

			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		8011	13,464,374.00	0.00	13,464,374.00	11,793,596.00	0.00	11,793,596.00	-12.4%
State Aid - Current Year		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	63,969.00	0.00	63,969.00	63,969.00	0.00	63,969.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/h-Lieu Taxes									
County & District Taxes		8041	9,148,249.00	0.00	9,148,249.00	9,148,249.00	0.00	9,148,249.00	0.0%
Secured Roll Taxes		8042	425,629.00	0.00	425,629.00	425,629.00	0.00	425,629.00	0.0%
Unsecured Roll Taxes		8043	(23,606.00)	0.00	(23,606.00)	(23,606.00)	0.00	(23,606.00)	0.0%
Prior Years' Taxes		8044	231,742.00	0.00	231,742.00	231,742.00	0.00	231,742.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	92,074.00	0.00	92,074.00	92,074.00	0.00	92,074.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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			23,402,431.00	0.00	23,402,431.00	21,731,653.00	0.00	21,731,653.00	-7.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(178,231.00)		(178,231.00)	(178,231.00)		(178,231.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		178,231.00	178,231.00		178,231.00	178,231.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	59,250.00	0.00	59,250.00	45,002.00	0.00	45,002.00	-24.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,251,936.00)	0.00	(1,251,936.00)	(1,352,944.00)	0.00	(1,352,944.00)	8.1%
Property Taxes Transfers		8097	0.00	323,047.00	323,047.00	0.00	477,302.00	477,302.00	47.8%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			22,031,514.00	501,278.00	22,532,792.00	20,245,480.00	655,533.00	20,901,013.00	-7.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	822,877.00	822,877.00	0.00	664,156.00	664,156.00	-19.3%
Special Education Discretionary Grants		8182	0.00	55,970.00	55,970.00	0.00	83,955.00	83,955.00	50.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3000-3009, 3011-3024, 3026-3259, 4000-4034, 4036-4139, 4202, 4204-4215, 5510									
NCLB/ASA				15,287.00	15,287.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected							345,020.00	345,020.00	-9.0%
NCLB: Title I, Part D, Local Delinquent Programs				379,137.00	379,137.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality				100,205.00	100,205.00		100,000.00	100,000.00	-0.2%
NCLB: Title III, Immigrant Education Program							0.00	0.00	0.0%
4201				0.00	0.00				

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		71,852.00	71,852.00		40,000.00	40,000.00	-44.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		3,332.00	3,332.00		0.00	0.00	-100.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,448,660.00	1,448,660.00	0.00	1,233,131.00	1,233,131.00	-14.9%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
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		768,708.00	768,708.00		685,358.00	685,358.00	-10.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		335,852.00	335,852.00		333,000.00	333,000.00	-0.8%
Economic Impact Aid	7090-7091	8311		337,983.00	337,983.00		337,000.00	337,000.00	-0.3%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive	8425			0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3	8434		959,616.00	0.00	959,616.00	959,616.00	0.00	959,616.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	8550		36,284.00	0.00	36,284.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	8560		529,015.89	104,236.00	633,251.89	520,169.00	104,695.00	624,864.00	-1.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	8590			0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		140,625.00	140,625.00		140,625.00	140,625.00	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		1,795.00	1,795.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,539,546.00	24,860.00	1,564,406.00	1,516,459.00	24,860.00	1,543,319.00	-1.3%
TOTAL, OTHER STATE REVENUE			3,064,461.89	1,714,059.00	4,778,520.89	2,998,244.00	1,625,538.00	4,623,782.00	-3.2%

Description		Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE										
Other Local Revenue										
County and District Taxes										
Other Restricted Levies										
Secured Roll			8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll			8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes			8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes			8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes										
Parcel Taxes			8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other			8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds										
Not Subject to RL Deduction			8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from										
Delinquent Non-Revenue										
Limit Taxes			8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales										
Sale of Equipment/Supplies			8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications			8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales			8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales			8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals			8650	10,700.00	0.00	10,700.00	8,700.00	0.00	8,700.00	-18.7%
Interest			8660	35,000.00	0.00	35,000.00	30,000.00	0.00	30,000.00	-14.3%
Net Increase (Decrease) in the Fair Value										
of Investments			8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts										
Adult Education Fees			8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students			8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals			8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services		7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees			8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			8689	139,370.28	0.00	139,370.28	0.00	0.00	0.00	-100.0%
Other Local Revenue										
Plus: Misc Funds Non-Revenue										
Limit (50%) Adjustment			8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From										
Local Sources			8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue			8699	1,184,281.35	190,604.28	1,374,885.63	928,152.00	36,000.00	964,152.00	-29.9%
Tuition			8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783		20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Transfers of Apportionments										
Special Education SELPA Transfers										
From Districts or Charter Schools		8791		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793			48,907.00	48,907.00		48,047.00	48,047.00	-1.8%
ROC/P Transfers										
From Districts or Charter Schools		8791			0.00	0.00		0.00	0.00	0.0%
From County Offices		8792			0.00	0.00		0.00	0.00	0.0%
From JPAs		8793			0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments										
From Districts or Charter Schools		All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others			8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE				1,389,351.63	239,511.28	1,628,862.91	966,852.00	84,047.00	1,070,899.00	-34.3%
TOTAL REVENUES				26,485,327.52	3,903,508.28	30,388,835.80	24,230,576.00	3,598,249.00	27,828,825.00	-8.4%

Description		Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES										
	Certificated Teachers' Salaries		1100	11,710,986.21	2,552,786.10	14,263,772.31	11,539,527.86	2,272,632.80	13,812,160.66	-3.2%
	Certificated Pupil Support Salaries		1200	250,865.70	109,491.00	360,356.70	284,163.70	87,593.00	371,756.70	3.2%
	Certificated Supervisors' and Administrators' Salaries		1300	1,423,499.64	168,047.60	1,591,547.24	1,436,117.64	169,556.60	1,605,674.24	0.9%
	Other Certificated Salaries		1900	191,171.84	12,460.00	203,631.84	172,758.00	8,500.00	181,258.00	-11.0%
	TOTAL, CERTIFICATED SALARIES			13,576,523.39	2,842,784.70	16,419,308.09	13,432,567.20	2,538,282.40	15,970,849.60	-2.7%
CLASSIFIED SALARIES										
	Classified Instructional Salaries		2100	10,338.44	829,204.52	839,542.96	0.00	833,094.03	833,094.03	-0.8%
	Classified Support Salaries		2200	1,587,791.74	783,755.61	2,371,547.35	1,575,665.66	791,038.38	2,366,724.04	-0.2%
	Classified Supervisors' and Administrators' Salaries		2300	220,142.28	98,889.75	319,032.01	215,296.26	89,052.75	304,349.01	-4.6%
	Clerical, Technical and Office Salaries		2400	1,131,247.57	103,111.87	1,234,359.44	1,174,888.07	102,020.80	1,276,908.87	3.4%
	Other Classified Salaries		2900	163,011.85	0.00	163,011.85	164,955.06	0.00	164,955.06	1.2%
	TOTAL, CLASSIFIED SALARIES			3,112,531.86	1,814,961.75	4,927,493.61	3,130,805.05	1,815,225.96	4,946,031.01	0.4%
EMPLOYEE BENEFITS										
	STRS		3101-3102	1,098,219.38	212,500.30	1,310,719.68	1,085,362.98	201,463.23	1,286,826.21	-1.8%
	PERS		3201-3202	295,509.30	140,024.35	435,533.65	308,785.68	142,728.91	451,514.59	3.7%
	OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	459,568.19	209,537.44	669,105.63	460,158.13	203,416.43	663,574.58	-0.8%
	Unemployment Insurance		3401-3402	2,017,424.85	906,676.35	2,924,101.20	2,649,637.93	634,455.17	3,284,093.10	12.3%
	Workers' Compensation		3501-3502	268,357.32	74,989.76	343,347.08	181,701.07	47,888.66	229,589.73	-33.1%
	OPEB, Allocated		3601-3602	171,682.16	47,974.75	219,656.91	170,964.19	45,058.80	216,022.99	-1.7%
	OPEB, Active Employees		3701-3702	237,385.08	7,795.20	245,180.28	196,082.40	9,744.00	205,826.40	-16.1%
	OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	PERS Reduction		3801-3802	59,250.00	0.00	59,250.00	45,002.00	0.00	45,002.00	-24.0%
	Other Employee Benefits		3901-3902	15,586.91	26,886.66	42,473.57	15,225.58	27,735.48	42,961.06	1.1%
	TOTAL, EMPLOYEE BENEFITS			4,622,983.19	1,826,384.81	6,249,368.00	5,112,919.96	1,312,490.68	6,425,410.64	2.8%
BOOKS AND SUPPLIES										
	Approved Textbooks and Core Curricula Materials		4100	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
	Books and Other Reference Materials		4200	18,251.00	194,760.00	213,011.00	14,500.00	62,465.00	76,965.00	-63.9%
	Materials and Supplies		4300	954,979.93	632,280.88	1,587,260.81	490,490.00	428,426.00	918,916.00	-42.1%
	Noncapitalized Equipment		4400	113,250.00	15,000.00	128,250.00	87,000.00	6,000.00	93,000.00	-27.5%
	Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	TOTAL, BOOKS AND SUPPLIES			1,236,480.93	842,040.88	2,078,521.81	741,990.00	496,891.00	1,238,881.00	-40.4%
SERVICES AND OTHER OPERATING EXPENDITURES										
	Subagreements for Services		5100	0.00	100,800.00	100,800.00	0.00	100,800.00	100,800.00	0.0%
	Travel and Conferences		5200	70,480.00	17,150.00	87,630.00	105,900.00	13,950.00	119,850.00	36.8%
	Dues and Memberships		5300	13,425.00	75.00	13,500.00	13,100.00	75.00	13,175.00	-2.4%
	Insurance		5400 - 5450	141,727.00	12,177.00	153,904.00	124,814.00	11,311.00	136,125.00	-11.6%
	Operations and Housekeeping Services		5500	607,005.85	0.00	607,005.85	617,400.00	0.00	617,400.00	1.7%
	Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,315.38	100,826.20	247,141.58	141,670.00	106,080.00	247,750.00	0.2%
	Transfers of Direct Costs		5710	45,360.00	(45,360.00)	0.00	50,150.00	(50,150.00)	0.00	0.0%
	Transfers of Direct Costs - Interfund		5750	(412,450.00)	(21,829.00)	(434,279.00)	(507,050.00)	(21,000.00)	(528,050.00)	21.6%
	Professional/Consulting Services and Operating Expenditures		5800	1,027,504.83	372,395.00	1,399,899.83	520,012.00	248,111.00	768,123.00	-45.1%
	Communications		5900	124,864.00	550.00	125,414.00	121,120.00	475.00	121,595.00	-3.0%
	TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,764,232.06	536,784.20	2,301,016.26	1,187,116.00	409,652.00	1,596,768.00	-30.6%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	136,619.50	0.00	136,619.50	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	301,153.46	0.00	301,153.46	143,000.00	0.00	143,000.00	-52.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	17,000.00	0.00	17,000.00	New
Equipment Replacement		6500	7,500.00	0.00	7,500.00	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			445,272.96	0.00	445,272.96	160,000.00	0.00	160,000.00	-64.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROCIP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	13,585.00	0.00	13,585.00	1,156.00	0.00	1,156.00	-91.5%
Other Debt Service - Principal		7439	67,750.00	0.00	67,750.00	59,846.00	0.00	59,846.00	-11.7%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			81,335.00	0.00	81,335.00	61,002.00	0.00	61,002.00	-25.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs									
Transfers of Indirect Costs - Interfund		7310	(54,173.54)	54,173.54	0.00	(45,694.00)	45,694.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7350	(72,828.97)	0.00	(72,828.97)	(63,019.00)	0.00	(63,019.00)	-13.5%
TOTAL EXPENDITURES									
			24,712,356.88	7,717,129.88	32,429,486.76	23,717,687.21	6,616,236.04	30,335,923.25	-6.5%

Description			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund			8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund			8914		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919		6,051.00	10,000.00	16,051.00	6,000.00	10,000.00	-0.3%
(a) TOTAL, INTERFUND TRANSFERS IN					6,051.00	10,000.00	16,051.00	6,000.00	10,000.00	-0.3%
INTERFUND TRANSFERS OUT										
To: Child Development Fund			7611		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	0.0%
To: State School Building Fund/County School Facilities Fund			7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund			7615		0.00	298,288.00	298,288.00	0.00	298,341.00	0.0%
To: Cafeteria Fund			7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619		258,017.00	0.00	258,017.00	258,017.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					258,017.00	298,288.00	556,305.00	258,017.00	298,341.00	0.0%
OTHER SOURCES/USES										
SOURCES										
State Apportionments			8931		0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments										
Proceeds										
Proceeds from Sale/Lease-Purchase of Land/Buildings			8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs			8965		153,733.00	99,163.00	252,896.00	0.00	0.00	-100.0%
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation			8971		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	0.0%
Proceeds from Lease Revenue Bonds			8973		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES					153,733.00	99,163.00	252,896.00	0.00	0.00	-100.0%
USES										
Transfers of Funds from Lapsed/Reorganized LEAs			7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses			7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES					0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS										
Contributions from Unrestricted Revenues			8980		(3,326,174.00)	3,326,177.00	3.00	(3,308,330.00)	3,308,330.00	-100.0%
Contributions from Restricted Revenues			8990		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restrictd Balances			8997		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS					(3,326,174.00)	3,326,177.00	3.00	(3,308,330.00)	3,308,330.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)					(3,424,407.00)	3,137,052.00	(287,355.00)	(3,560,347.00)	3,019,989.00	88.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	22,031,514.00	501,278.00	22,532,792.00	20,245,480.00	655,553.00	20,901,013.00	-6.4%
2) Federal Revenue		8100-8299	0.00	1,448,660.00	1,448,660.00	0.00	1,233,131.00	1,233,131.00	-14.9%
3) Other State Revenue		8300-8599	3,064,461.89	1,714,059.00	4,778,520.89	2,998,244.00	1,625,538.00	4,623,782.00	-3.2%
4) Other Local Revenue		8600-8799	1,389,351.63	239,511.28	1,628,862.91	986,852.00	84,047.00	1,070,899.00	-34.3%
5) TOTAL REVENUES			26,485,327.52	3,903,508.28	30,388,835.80	24,230,576.00	3,598,249.00	27,828,825.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		16,160,812.80	5,251,414.71	21,412,227.51	15,580,555.07	4,207,114.62	19,787,669.69	-7.6%
2) Instruction - Related Services	2000-2999		3,439,387.56	329,652.46	3,769,040.02	3,426,848.56	376,069.89	3,802,918.45	0.9%
3) Pupil Services	3000-3999		479,738.15	1,246,258.60	1,725,996.75	506,714.26	1,229,417.91	1,736,132.17	0.6%
4) Ancillary Services	4000-4999		63,919.39	700.00	64,619.39	46,927.55	0.00	46,927.55	-27.4%
5) Community Services	5000-5999		857,366.39	0.00	857,366.39	813,820.62	0.00	813,820.62	-5.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,024,852.46	54,173.54	1,079,126.00	974,099.08	45,694.00	1,019,793.08	-5.5%
8) Plant Services	8000-8999		2,604,845.13	834,930.57	3,439,775.70	2,307,720.07	759,939.62	3,067,659.69	-10.8%
9) Other Outgo	9000-9999	Except 7600-7699	81,335.00	0.00	81,335.00	61,002.00	0.00	61,002.00	-25.0%
10) TOTAL EXPENDITURES			24,712,356.88	7,717,129.88	32,429,486.76	23,717,687.21	6,618,238.04	30,335,925.25	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,772,970.84	(3,813,621.60)	(2,040,650.96)	512,888.79	(3,019,987.04)	(2,507,098.25)	22.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,051.00	10,000.00	16,051.00	6,000.00	10,000.00	16,000.00	-0.3%
b) Transfers Out		7600-7629	258,017.00	298,288.00	556,305.00	258,017.00	298,341.00	556,358.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	153,733.00	99,163.00	252,896.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,326,174.00)	3,326,177.00	3.00	(3,308,330.00)	3,308,330.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,424,407.00)	3,137,052.00	(287,355.00)	(3,560,347.00)	3,019,989.00	(540,358.00)	88.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,651,436.36)	(676,569.60)	(2,328,005.96)	(3,047,458.21)	1.96	(3,047,456.25)	30.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,190,918.62	676,572.49	6,867,491.11	4,539,482.26	2.89	4,539,485.15	-33.9%
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)			6,190,918.62	676,572.49	6,867,491.11	4,539,482.26	2.89	4,539,485.15	-33.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,190,918.62	676,572.49	6,867,491.11	4,539,482.26	2.89	4,539,485.15	-33.9%
2) Ending Balance, June 30 (E + F1e)			4,539,482.26	2.89	4,539,485.15	1,482,024.05	4.85	1,492,028.90	-67.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores		9711	15,900.00	0.00	15,900.00	15,900.00	0.00	15,900.00	0.0%
Prepaid Expenditures		9712	12,522.00	0.00	12,522.00	12,522.00	0.00	12,522.00	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740	0.00	4.72	4.72	0.00	6.35	6.35	34.5%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9760	3,521,485.26	0.00	3,521,485.26	536,832.05	0.00	536,832.05	-84.8%
Compensated Absences	0000	9760				20,000.00		20,000.00	
Reserve for Declining Enrollment	0000	9780				254,000.00		254,000.00	
Restoration Fund for Positions	0000	9780				78,000.00		78,000.00	
Reserve for Final State Budget Resolut	0000	9780				184,831.85		184,831.85	
Compensated Absences	0000	9780	20,000.00		20,000.00				
Reserve for Declining Enrollment	0000	9780	254,000.00		254,000.00				
Restoration Fund for Positions	0000	9780	78,000.00		78,000.00				
Reserve for Final State Budget Resolut	0000	9780	3,169,485.00		3,169,485.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	989,575.00	0.00	989,575.00	926,770.00	0.00	926,770.00	-6.3%
Unassigned/Unappropriated Amount		9790	0.00	(1.83)	(1.83)	0.00	(1.50)	(1.50)	-18.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	3,598,844.37	3,684,732.19	2.4%
2) Federal Revenue		8100-8299	1,515.00	0.00	-100.0%
3) Other State Revenue		8300-8599	410,767.29	475,979.19	15.9%
4) Other Local Revenue		8600-8799	272,000.78	11,043.82	-95.9%
5) TOTAL, REVENUES			4,283,127.44	4,171,755.20	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,865,219.69	2,184,615.76	17.1%
2) Classified Salaries		2000-2999	374,179.64	392,059.91	4.8%
3) Employee Benefits		3000-3999	663,495.86	766,495.19	15.5%
4) Books and Supplies		4000-4999	452,879.69	200,809.00	-55.7%
5) Services and Other Operating Expenditures		5000-5999	821,745.60	818,467.84	-0.4%
6) Capital Outlay		6000-6999	67,000.00	10,000.00	-85.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,244,520.48	4,372,447.70	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			38,606.96	(200,692.50)	-619.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,606.96	(200,692.50)	-619.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1,339,713.96	1,378,320.92	2.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			1,339,713.96	1,378,320.92	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,713.96	1,378,320.92	2.9%
2) Ending Balance, June 30 (E + F1e)			1,378,320.92	1,177,628.42	-14.6%
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others		9740	0.09	0.09	0.0%
b) Restricted					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments					
d) Assigned		9780	1,378,321.54	1,177,628.49	-14.6%
Other Assignments					
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9790	(0.71)	(1.16)	63.4%
Unassigned/Unappropriated Amount					

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	2,346,908.37	2,331,788.19	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,251,936.00	1,352,944.00	8.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,598,844.37	3,684,732.19	2.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	1,515.00	0.00	-100.0%
NCLB / IASA					
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,515.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	29,988.00	29,988.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	69,345.05	88,843.23	28.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	311,434.24	357,147.96	14.7%
TOTAL, OTHER STATE REVENUE			410,767.29	475,979.19	15.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	6,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,110.30	0.00	-100.0%
All Other Local Revenue		8699	261,890.48	5,043.82	-98.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			272,000.78	11,043.82	-95.9%
TOTAL REVENUES			4,283,127.44	4,171,755.20	-2.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,543,508.89	1,793,077.46	16.2%
Certificated Pupil Support Salaries		1200	78,037.30	140,331.30	79.8%
Certificated Supervisors' and Administrators' Salaries		1300	199,520.50	205,933.00	3.2%
Other Certificated Salaries		1900	44,153.00	45,274.00	2.5%
TOTAL, CERTIFICATED SALARIES			1,865,219.69	2,184,615.76	17.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,264.41	11,675.86	3.7%
Classified Support Salaries		2200	160,442.25	161,137.55	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	163,114.21	173,085.86	6.1%
Other Classified Salaries		2900	39,358.77	46,160.64	17.3%
TOTAL, CLASSIFIED SALARIES			374,179.64	392,059.91	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	140,146.94	167,156.08	19.3%
PERS		3201-3202	37,084.90	40,672.96	9.7%
OASDI/Medicare/Alternative		3301-3302	63,019.60	69,944.95	11.0%
Health and Welfare Benefits		3401-3402	358,961.20	430,494.88	19.9%
Unemployment Insurance		3501-3502	36,054.31	28,343.45	-21.4%
Workers' Compensation		3601-3602	23,065.82	26,668.58	15.6%
OPEB, Allocated		3701-3702	1,948.80	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,214.29	3,214.29	0.0%
TOTAL, EMPLOYEE BENEFITS			663,495.86	766,495.19	15.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	171,200.00	101,200.00	-40.9%
Books and Other Reference Materials		4200	11,414.00	16,486.00	44.4%
Materials and Supplies		4300	237,015.69	56,623.00	-76.1%
Noncapitalized Equipment		4400	33,250.00	26,500.00	-20.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			452,879.69	200,809.00	-55.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,615.00	23,200.00	48.6%
Dues and Memberships		5300	2,875.00	2,950.00	2.6%
Insurance		5400-5450	16,678.00	36,578.84	119.3%
Operations and Housekeeping Services		5500	94,974.75	97,090.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,471.00	22,561.00	5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	431,329.00	530,600.00	23.0%
Professional/Consulting Services and Operating Expenditures		5800	225,032.85	91,583.00	-59.3%
Communications		5900	13,770.00	13,905.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			821,745.60	818,467.84	-0.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	67,000.00	10,000.00	-85.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,000.00	10,000.00	-85.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			4,244,520.48	4,372,447.70	3.0%

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	3,598,844.37	3,684,732.19	2.4%
2) Federal Revenue		8100-8299	1,515.00	0.00	-100.0%
3) Other State Revenue		8300-8599	410,767.29	475,979.19	15.9%
4) Other Local Revenue		8600-8799	272,000.78	11,043.82	-95.9%
5) TOTAL, REVENUES			4,283,127.44	4,171,755.20	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999				
2) Instruction - Related Services	2000-2999		2,602,265.94	2,634,604.01	1.2%
3) Pupil Services	3000-3999		565,727.16	594,813.27	5.1%
4) Ancillary Services	4000-4999		121,692.14	200,764.51	65.0%
5) Community Services	5000-5999		267,815.87	119,165.39	-55.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		400,000.00	533,907.84	33.5%
9) Other Outgo	9000-9999	Except 7600-7699	287,019.37	289,192.68	0.8%
10) TOTAL, EXPENDITURES			4,244,520.48	4,372,447.70	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			38,606.96	(200,692.50)	-619.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,606.96	(200,692.50)	-619.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,339,713.96	1,378,320.92	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,339,713.96	1,378,320.92	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,713.96	1,378,320.92	2.9%
2) Ending Balance, June 30 (E + F1e)			1,378,320.92	1,177,628.42	-14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.09	0.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,378,321.54	1,177,629.49	-14.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.71)	(1.16)	63.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	155,426.00	155,426.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL REVENUES			155,626.00	155,626.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	72,196.00	750.00	-99.0%
2) Classified Salaries		2000-2999	48,239.83	103,218.41	114.0%
3) Employee Benefits		3000-3999	21,691.99	24,219.54	11.7%
4) Books and Supplies		4000-4999	6,313.00	20,574.00	225.9%
5) Services and Other Operating Expenditures		5000-5999	1,200.00	1,500.00	25.0%
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	5,986.00	5,364.00	-10.4%
9) TOTAL EXPENDITURES			155,626.82	155,625.95	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(0.82)	0.05	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.82)	0.05	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	0.00	(0.82)	New
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			0.00	(0.82)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(0.82)	New
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			(0.82)	(0.77)	-6.1%
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		9780	0.00	0.00	0.0%
Other Assignments					
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.82)	(0.77)	-6.1%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	155,426.00	155,426.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			155,426.00	155,426.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8634	0.00	0.00	0.0%
Food Service Sales		8660	200.00	200.00	0.0%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	0.0%
TOTAL, REVENUES			155,626.00	155,626.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	72,196.00	750.00	-99.0%
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%
TOTAL, CERTIFICATED SALARIES			72,196.00	750.00	-99.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	48,239.83	103,218.41	114.0%
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%
TOTAL, CLASSIFIED SALARIES			48,239.83	103,218.41	114.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,956.17	61.88	-99.0%
PERS		3201-3202	4,025.65	11,784.45	192.7%
OASDI/Medicare/Alternative		3301-3302	5,203.98	7,907.09	51.9%
Health and Welfare Benefits		3401-3402	3,139.68	746.40	-76.2%
Unemployment Insurance		3501-3502	1,939.02	1,143.65	-41.0%
Workers' Compensation		3601-3602	1,240.49	1,076.07	-13.3%
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	187.00	1,500.00	702.1%
TOTAL, EMPLOYEE BENEFITS			21,691.99	24,219.54	11.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,313.00	20,574.00	225.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,313.00	20,574.00	225.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	500.00	500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	700.00	1,000.00	42.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,200.00	1,500.00	25.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,986.00	5,364.00	-10.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,986.00	5,364.00	-10.4%
TOTAL, EXPENDITURES			155,626.82	155,625.95	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	155,426.00	155,426.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL REVENUES			155,626.00	155,626.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		149,640.82	150,261.95	0.4%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,986.00	5,364.00	-10.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			155,626.82	155,625.95	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(0.82)	0.05	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.82)	0.05	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(0.82)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(0.82)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(0.82)	New
2) Ending Balance, June 30 (E + F1e)			(0.82)	(0.77)	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.82)	(0.77)	-6.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	850,000.00	850,000.00	0.0%
3) Other State Revenue		8300-8599	73,000.00	73,000.00	0.0%
4) Other Local Revenue		8600-8799	725,500.00	692,000.00	-4.6%
5) TOTAL, REVENUES			1,648,500.00	1,615,000.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	652,702.10	660,316.42	1.2%
3) Employee Benefits		3000-3999	213,486.15	214,629.79	0.5%
4) Books and Supplies		4000-4999	623,478.00	683,100.00	9.6%
5) Services and Other Operating Expenditures		5000-5999	39,300.00	34,800.00	-11.5%
6) Capital Outlay		6000-6999	61,300.00	20,000.00	-67.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,843.00	57,655.00	-13.7%
9) TOTAL, EXPENDITURES			1,657,109.25	1,670,501.21	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(8,609.25)	(55,501.21)	544.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	22,584.00	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			12,584.00	(10,000.00)	-179.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,974.75	(65,501.21)	-1747.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1,205,479.95	1,209,454.70	0.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			1,205,479.95	1,209,454.70	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,205,479.95	1,209,454.70	0.3%
2) Ending Balance, June 30 (E + F1e)			1,209,454.70	1,143,953.49	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,605.00	19,605.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,189,630.70	1,124,129.49	-5.5%
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	219.00	219.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	850,000.00	850,000.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			850,000.00	850,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	73,000.00	73,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			73,000.00	73,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	680,500.00	680,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,000.00	3,500.00	-90.5%
TOTAL, OTHER LOCAL REVENUE			725,500.00	692,000.00	-4.6%
TOTAL, REVENUES			1,648,500.00	1,615,000.00	-2.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	533,108.86	540,223.18	1.3%
Classified Supervisors' and Administrators' Salaries		2300	80,175.00	80,175.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	39,418.24	39,918.24	1.3%
TOTAL, CLASSIFIED SALARIES			652,702.10	660,316.42	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,862.25	45,811.90	9.4%
OASDI/Medicare/Alternative		3301-3302	60,979.33	62,948.89	3.2%
Health and Welfare Benefits		3401-3402	83,127.52	81,485.52	-2.0%
Unemployment Insurance		3501-3502	10,508.48	7,263.48	-30.9%
Workers' Compensation		3601-3602	6,722.84	6,834.27	1.7%
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	10,285.73	10,285.73	0.0%
TOTAL, EMPLOYEE BENEFITS			213,486.15	214,629.79	0.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	63,100.00	63,100.00	0.0%
Noncapitalized Equipment		4400	10,000.00	40,000.00	300.0%
Food		4700	550,378.00	580,000.00	5.4%
TOTAL, BOOKS AND SUPPLIES			623,478.00	683,100.00	9.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	5,500.00	0.0%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	15,000.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,450.00	(3,050.00)	-224.5%
Professional/Consulting Services and Operating Expenditures		5800	19,000.00	15,000.00	-21.1%
Communications		5900	50.00	50.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,300.00	34,800.00	-11.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,000.00	20,000.00	42.9%
Equipment Replacement		6500	47,300.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			61,300.00	20,000.00	-67.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	66,843.00	57,655.00	-13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,843.00	57,655.00	-13.7%
TOTAL, EXPENDITURES			1,657,109.25	1,670,501.21	0.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	10,000.00	10,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	10,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	22,584.00	0.00	-100.0%
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			22,584.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			12,584.00	(10,000.00)	-179.5%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	850,000.00	850,000.00	0.0%
3) Other State Revenue		8300-8599	73,000.00	73,000.00	0.0%
4) Other Local Revenue		8600-8799	725,500.00	692,000.00	-4.6%
5) TOTAL REVENUES			1,648,500.00	1,615,000.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,537,356.79	1,559,941.37	1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		66,843.00	57,655.00	-13.7%
8) Plant Services	8000-8999		52,909.46	52,904.84	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,657,109.25	1,670,501.21	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(8,609.25)	(55,501.21)	544.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	22,584.00	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			12,584.00	(10,000.00)	-179.5%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,974.75	(65,501.21)	-1747.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,205,479.95	1,209,454.70	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,205,479.95	1,209,454.70	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,205,479.95	1,209,454.70	0.3%
2) Ending Balance, June 30 (E + F1e)			1,209,454.70	1,143,953.49	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,605.00	19,605.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,189,630.70	1,124,129.49	-5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	219.00	219.00	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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	298,288.00	298,341.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL REVENUES			308,288.00	308,341.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,300.00	40,000.00	7.2%
3) Employee Benefits		3000-3999	8,811.69	8,480.80	-3.8%
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	148,574.16	298,000.00	100.6%
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			194,685.85	346,480.80	78.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			113,602.15	(38,139.80)	-133.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	298,288.00	298,341.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	247,124.00	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			545,412.00	298,341.00	-45.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			659,014.15	260,201.20	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1,524,239.32	2,183,253.47	43.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			1,524,239.32	2,183,253.47	43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,524,239.32	2,183,253.47	43.2%
2) Ending Balance, June 30 (E + F1e)			2,183,253.47	2,443,454.67	11.9%
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	2,183,253.47	2,443,454.67	11.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	298,288.00	298,341.00	0.0%
TOTAL, OTHER STATE REVENUE			298,288.00	298,341.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			308,288.00	308,341.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	37,300.00	40,000.00	7.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,300.00	40,000.00	7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,263.29	4,566.80	7.1%
OASDI/Medicare/Alternative		3301-3302	3,454.00	3,060.00	-11.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	670.60	440.00	-34.4%
Workers' Compensation		3601-3602	423.80	414.00	-2.3%
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			8,811.69	8,480.80	-3.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

42 69260 0000000
Form 14

Orcutt Union Elementary
Santa Barbara County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	87,215.00	217,000.00	148.8%
Buildings and Improvements of Buildings		6200	61,359.16	81,000.00	32.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,574.16	298,000.00	100.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			194,685.85	346,480.80	78.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	298,288.00	298,341.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			298,288.00	298,341.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	247,124.00	0.00	-100.0%
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			247,124.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			545,412.00	298,341.00	-45.3%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	298,288.00	298,341.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL REVENUES			308,288.00	308,341.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		194,685.85	346,480.80	78.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			194,685.85	346,480.80	78.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			113,602.15	(38,139.80)	-133.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	298,288.00	298,341.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	247,124.00	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			545,412.00	298,341.00	-45.3%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			659,014.15	260,201.20	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,524,239.32	2,183,253.47	43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,524,239.32	2,183,253.47	43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,524,239.32	2,183,253.47	43.2%
2) Ending Balance, June 30 (E + F1e)			2,183,253.47	2,443,454.67	11.9%
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 (by Resource/Object)		9760	2,183,253.47	2,443,454.67	11.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	9,000.00	-10.0%
5) TOTAL REVENUES			10,000.00	9,000.00	-10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	9,000.00	-10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	199,000.00	199,000.00	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			199,000.00	199,000.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,000.00	208,000.00	-0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,783,218.80	1,992,218.80	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,783,218.80	1,992,218.80	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,783,218.80	1,992,218.80	11.7%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,992,218.80	2,200,218.80	10.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,992,218.80	2,200,218.80	10.4%
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%

Orcutt Union Elementary
Santa Barbara County

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

42 69260 0000000
Form 20

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

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

42 69260 0000000
Form 20

Orcutt Union Elementary
Santa Barbara County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	10,000.00	9,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			10,000.00	9,000.00	-10.0%
TOTAL REVENUES			10,000.00	9,000.00	-10.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	199,000.00	199,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			199,000.00	199,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			199,000.00	199,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	9,000.00	-10.0%
5) TOTAL REVENUES			10,000.00	9,000.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			10,000.00	9,000.00	-10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	199,000.00	199,000.00	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			199,000.00	199,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,000.00	208,000.00	-0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,783,218.80	1,992,218.80	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,783,218.80	1,992,218.80	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,783,218.80	1,992,218.80	11.7%
2) Ending Balance, June 30 (E + F1e)			1,992,218.80	2,200,218.80	10.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,992,218.80	2,200,218.80	10.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,349.00	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			11,349.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,349.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	0.00	11,349.00	New
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			0.00	11,349.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,349.00	New
2) Ending Balance, June 30 (E + F1e)			11,349.00	11,349.00	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	11,349.00	11,349.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs					
Long-Term Debt Proceeds		8965	11,349.00	0.00	-100.0%
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			11,349.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			11,349.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999				
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,349.00	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			11,349.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,349.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	11,349.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	11,349.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,349.00	New
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			11,349.00	11,349.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,349.00	11,349.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,500.00	65,000.00	-30.5%
5) TOTAL REVENUES			93,500.00	65,000.00	-30.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,200.00	13,000.00	-50.4%
6) Capital Outlay		6000-6999	325,564.89	495,460.00	52.2%
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			351,764.89	508,460.00	44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(258,264.89)	(443,460.00)	71.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,000.00	6,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	431,318.00	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			425,318.00	(6,000.00)	-101.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,053.11	(449,460.00)	-369.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	2,643,429.98	2,810,483.09	6.3%
a) As of July 1 - Unaudited					
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,643,429.98	2,810,483.09	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,643,429.98	2,810,483.09	6.3%
2) Ending Balance, June 30 (E + F1e)			2,810,483.09	2,361,023.09	-16.0%
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	2,810,483.09	2,361,023.09	-16.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue					
Limit Taxes					
		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,500.00	15,000.00	-18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	75,000.00	50,000.00	-33.3%
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			93,500.00	65,000.00	-30.5%
TOTAL, REVENUES			93,500.00	65,000.00	-30.5%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,200.00	13,000.00	-50.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,200.00	13,000.00	-50.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	129,800.25	218,900.00	68.6%
Buildings and Improvements of Buildings		6200	195,764.64	276,560.00	41.3%
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			325,564.89	495,460.00	52.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			351,764.89	508,460.00	44.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,000.00	6,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,000.00	6,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	431,318.00	0.00	-100.0%
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			431,318.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			425,318.00	(6,000.00)	-101.4%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,500.00	65,000.00	-30.5%
5) TOTAL REVENUES			93,500.00	65,000.00	-30.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,500.00	6,500.00	0.0%
8) Plant Services	8000-8999		345,264.89	501,960.00	45.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			351,764.89	508,460.00	44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(258,264.89)	(443,460.00)	71.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,000.00	6,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	431,318.00	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			425,318.00	(6,000.00)	-101.4%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,053.11	(449,460.00)	-369.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,643,429.98	2,810,483.09	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,643,429.98	2,810,483.09	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,643,429.98	2,810,483.09	6.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,810,483.09	2,361,023.09	-16.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,810,483.09	2,361,023.09	-16.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	2,500.00	-16.7%
5) TOTAL, REVENUES			3,000.00	2,500.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,950.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	77,153.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,950.00	77,153.00	209.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(21,950.00)	(74,653.00)	240.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	59,017.00	59,017.00	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			59,017.00	59,017.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,067.00	(15,636.00)	-142.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	451,226.95	488,293.95	8.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			451,226.95	488,293.95	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,226.95	488,293.95	8.2%
2) Ending Balance, June 30 (E + F1e)			488,293.95	472,657.95	-3.2%
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	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	488,293.95	472,657.95	-3.2%
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)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Orcutt Union Elementary
Santa Barbara County

42 69260 0000000
Form 40

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	2,500.00	-16.7%
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			3,000.00	2,500.00	-16.7%
TOTAL REVENUES			3,000.00	2,500.00	-16.7%

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

Orcutt Union Elementary Santa Barbara County 42 69260 0000000 Form 40

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,950.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,950.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	77,153.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	77,153.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,950.00	77,153.00	209.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	59,017.00	59,017.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			59,017.00	59,017.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

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Orcutt Union Elementary
Santa Barbara County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			59,017.00	59,017.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	2,500.00	-16.7%
5) TOTAL, REVENUES			3,000.00	2,500.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,950.00	77,153.00	209.2%
9) Other Outgo	Except 7600-7699		0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,950.00	77,153.00	209.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(21,950.00)	(74,653.00)	240.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	59,017.00	59,017.00	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			59,017.00	59,017.00	0.0%

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

Orcutt Union Elementary
Santa Barbara County

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Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,067.00	(15,636.00)	-142.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,226.95	488,293.95	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			451,226.95	488,293.95	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,226.95	488,293.95	8.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			488,293.95	472,657.95	-3.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	488,293.95	472,657.95	-3.2%
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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,640.00	14,640.00	0.0%
4) Other Local Revenue		8600-8799	1,095,943.00	1,095,943.00	0.0%
5) TOTAL, REVENUES			1,110,583.00	1,110,583.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,119,411.00	1,119,411.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,119,411.00	1,119,411.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(8,828.00)	(8,828.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	147,732.00	147,732.00	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			147,732.00	147,732.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			138,904.00	138,904.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1,077,743.17	1,216,647.17	12.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			1,077,743.17	1,216,647.17	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,077,743.17	1,216,647.17	12.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,216,647.17	1,355,551.17	11.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,216,647.17	1,355,551.17	11.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	14,640.00	14,640.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,640.00	14,640.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,030,372.00	1,030,372.00	0.0%
Unsecured Roll		8612	16,271.00	16,271.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	43,600.00	43,600.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,700.00	5,700.00	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			1,095,943.00	1,095,943.00	0.0%
TOTAL, REVENUES			1,110,583.00	1,110,583.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	480,000.00	480,000.00	0.0%
Bond Interest and Other Service Charges		7434	639,411.00	639,411.00	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)			1,119,411.00	1,119,411.00	0.0%
TOTAL EXPENDITURES			1,119,411.00	1,119,411.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	147,732.00	147,732.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			147,732.00	147,732.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			147,732.00	147,732.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,640.00	14,640.00	0.0%
4) Other Local Revenue		8600-8799	1,095,943.00	1,095,943.00	0.0%
5) TOTAL, REVENUES			1,110,583.00	1,110,583.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo		Except 7600-7699	1,119,411.00	1,119,411.00	0.0%
10) TOTAL, EXPENDITURES			1,119,411.00	1,119,411.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(8,828.00)	(8,828.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	147,732.00	147,732.00	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			147,732.00	147,732.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			138,904.00	138,904.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,077,743.17	1,216,647.17	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,077,743.17	1,216,647.17	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,077,743.17	1,216,647.17	12.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,216,647.17	1,355,551.17	11.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,216,647.17	1,355,551.17	11.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	50.04	(0.96)	-101.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			50.04	(0.96)	-101.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50.04	(0.96)	-101.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			(0.96)	(0.96)	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	(0.96)	(0.96)	0.0%

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

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

Orcutt Union Elementary
Santa Barbara County

42 69260 0000000
Form 53

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

Orcutt Union Elementary
Santa Barbara County

42 69260 0000000
Form 53

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	51.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			51.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(51.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999				
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51.00)	0.00	-100.0%

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Function

Orcutt Union Elementary
Santa Barbara County

42 69260 0000000
Form 53

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50.04	(0.96)	-101.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50.04	(0.96)	-101.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50.04	(0.96)	-101.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			(0.96)	(0.96)	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.96)	(0.96)	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,750.00	1,500.00	-14.3%
5) TOTAL, REVENUES			1,750.00	1,500.00	-14.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,750.00	1,500.00	-14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			1,750.00	1,500.00	-14.3%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	10,550.82	12,300.82	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,550.82	12,300.82	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			10,550.82	12,300.82	16.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			12,300.82	13,800.82	12.2%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	12,300.82	13,800.82	12.2%

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

Orcutt Union Elementary
Santa Barbara County

42 69260 0000000
Form 67

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

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

Orcutt Union Elementary
Santa Barbara County

42 69260 0000000
Form 67

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
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		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies					
Interest		8660	1,750.00	1,500.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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			1,750.00	1,500.00	-14.3%
TOTAL, REVENUES			1,750.00	1,500.00	-14.3%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)

Orcutt Union Elementary
Santa Barbara County

Self-Insurance Fund
Expenses by Object

42 69260 0000000
Form 67

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,750.00	1,500.00	-14.3%
5) TOTAL, REVENUES			1,750.00	1,500.00	-14.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,750.00	1,500.00	-14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			1,750.00	1,500.00	-14.3%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	10,550.82	12,300.82	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,550.82	12,300.82	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			10,550.82	12,300.82	16.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			12,300.82	13,800.82	12.2%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	12,300.82	13,800.82	12.2%

Multi-Year Budget Projections

2012-13

2013-14

2014-15

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

Projection: 12-13 Adopted Budget MYP

Name	Object Code	Historical Year 2011 - 12	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues					
Revenue Limit Sources	8010 - 8099	\$22,031,514.00	\$20,245,480.00	\$20,131,408.96	\$20,467,420.72
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$3,064,461.89	\$2,998,244.00	\$3,030,119.50	\$2,108,493.76
Other Local Revenues	8600 - 8799	\$1,389,351.63	\$986,852.00	\$987,862.00	\$988,586.30
Total Revenues		\$26,485,327.52	\$24,230,576.00	\$24,149,190.46	\$23,565,500.78
Expenditures					
Certificated Salaries	1000 - 1999	\$13,576,523.39	\$13,432,567.20	\$11,457,633.27	\$10,947,424.29
Classified Salaries	2000 - 2999	\$3,112,531.86	\$3,130,805.05	\$2,734,552.34	\$2,651,287.28
Employee Benefits	3000 - 3999	\$4,622,983.19	\$5,112,919.96	\$4,795,433.26	\$4,717,659.66
Books and Supplies	4000 - 4999	\$1,236,480.93	\$741,990.00	\$750,908.13	\$765,886.19
Services and Other Operating	5000 - 5999	\$1,764,232.06	\$1,187,116.00	\$1,147,999.59	\$1,058,670.98
Capital Outlay	6000 - 6900	\$445,272.96	\$160,000.00	\$50,000.00	\$50,000.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	(\$127,002.51)	(\$108,713.00)	(\$108,713.00)	(\$108,713.00)
Debt Service	7430 - 7439	\$81,335.00	\$61,002.00	\$0.00	\$0.00
Total Expenditures		\$24,712,356.88	\$23,717,687.21	\$20,827,813.59	\$20,082,215.40
Excess (Deficiency) of Revenues Over Other Financing Sources/Uses		\$1,772,970.64	\$512,888.79	\$3,321,376.87	\$3,483,285.38
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$6,051.00	\$6,000.00	\$6,000.00	\$6,000.00
Interfund Transfers Out	7600 - 7629	\$258,017.00	\$258,017.00	\$258,017.00	\$258,017.00
All Other Financing Sources	8930 - 8979	\$153,733.00	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$3,326,174.00)	(\$3,308,330.00)	(\$3,338,971.96)	(\$3,255,027.06)
Total Other Financing Sources/Uses		(\$3,424,407.00)	(\$3,560,347.00)	(\$3,590,988.96)	(\$3,507,044.06)
Net Increase (Decrease) in Fund Balance		(\$1,651,436.36)	(\$3,047,458.21)	(\$269,612.09)	(\$23,768.68)
Fund Balance					
Beginning Fund Balance	9791	\$6,190,918.62	\$4,539,482.26	\$1,492,024.05	\$1,222,411.96
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$6,190,918.62	\$4,539,482.26	\$1,492,024.05	\$1,222,411.96
Ending Fund Balance		\$4,539,482.26	\$1,492,024.05	\$1,222,411.96	\$1,198,653.28
Components of Ending Fund Balance					
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$15,900.00	\$15,900.00	\$15,900.00	\$15,900.00
Stores	9712	\$12,522.00	\$12,522.00	\$12,522.00	\$12,522.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		3%	3%	3%	3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00	\$0.00
Compensated Absences		\$0.00	\$0.00	\$0.00	\$0.00
Reserve for Declining Enrollment		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Restoration Fund for Positions		\$254,000.00	\$254,000.00	\$254,000.00	\$254,000.00
Reserve for Final State Budget Resolution		\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00
Reserve for Economic Uncertainties	9789	\$3,169,485.00	\$184,831.85	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$989,575.00	\$826,770.00	\$841,989.96	\$818,231.28
Negative Shortfall	9790	\$0.26	\$0.20	\$0.00	\$0.00
		\$0.00	\$0.00	(\$0.00)	(\$0.00)

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

Name	Object Code	Historical Year 2011 - 12	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues					
Revenue Limit Sources	8010 - 8099	\$501,278.00	\$655,533.00	\$655,533.00	\$655,533.00
Federal Revenues	8100 - 8299	\$1,448,660.00	\$1,233,131.00	\$1,233,131.00	\$1,233,131.00
Other State Revenues	8300 - 8599	\$1,714,059.00	\$1,625,538.00	\$1,658,818.52	\$1,696,405.59
Other Local Revenues	8600 - 8799	\$239,511.28	\$84,047.00	\$84,047.00	\$84,047.00
Total Revenues		\$3,903,508.28	\$3,598,249.00	\$3,631,529.52	\$3,669,116.59
Expenditures					
Certificated Salaries	1000 - 1999	\$2,842,784.70	\$2,538,282.40	\$2,563,665.23	\$2,589,301.88
Classified Salaries	2000 - 2999	\$1,814,961.75	\$1,815,225.96	\$1,837,553.24	\$1,858,655.14
Employee Benefits	3000 - 3999	\$1,626,384.81	\$1,312,490.68	\$1,320,027.37	\$1,327,400.40
Books and Supplies	4000 - 4999	\$842,040.88	\$496,891.00	\$498,220.03	\$505,116.89
Services and Other Operating	5000 - 5999	\$536,784.20	\$409,652.00	\$417,000.61	\$425,908.34
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$54,173.54	\$45,694.00	\$45,694.00	\$45,694.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures		\$7,717,129.88	\$6,618,236.04	\$6,682,160.48	\$6,752,076.65
Excess (Deficiency) of Revenues Over Other Financing Sources/Uses		(\$3,813,621.60)	(\$3,019,987.04)	(\$3,050,630.96)	(\$3,082,960.06)
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Interfund Transfers Out	7600 - 7629	\$298,288.00	\$298,341.00	\$298,341.00	\$182,067.00
All Other Financing Sources	8930 - 8979	\$99,163.00	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$3,326,177.00	\$3,308,330.00	\$3,338,971.96	\$3,255,027.06
Total Other Financing Sources/Uses		\$3,137,052.00	\$3,019,989.00	\$3,050,630.96	\$3,082,960.06
Net Increase (Decrease) in Fund Balance		(\$676,569.60)	\$1.96	\$0.00	\$0.00
Fund Balance					
Beginning Fund Balance	9791	\$676,572.49	\$2.89	\$4.85	\$4.85
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$676,572.49	\$2.89	\$4.85	\$4.85
Ending Fund Balance		\$2.89	\$4.85	\$4.85	\$4.85
Components of Ending Fund Balance					
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$0.00	\$0.00	\$0.00	\$0.00
Stores	9712	\$0.00	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$2.89	\$4.85	\$4.85	\$4.85
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00	\$0.00
Reserve for Economic Uncertainties	9789	\$0.00	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00	\$0.00

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

Name	Object Code	Historical Year 2011 - 12	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues					
Revenue Limit Sources	8010 - 8099	\$22,532,792.00	\$20,901,013.00	\$20,786,941.96	\$21,122,953.72
Federal Revenues	8100 - 8299	\$1,448,660.00	\$1,233,131.00	\$1,233,131.00	\$1,233,131.00
Other Local Revenues	8300 - 8599	\$4,778,520.89	\$4,623,782.00	\$4,688,938.02	\$3,805,999.35
Other State Revenues	8600 - 8799	\$1,628,862.91	\$1,070,899.00	\$1,071,709.00	\$1,072,633.30
Total Revenues		\$30,388,835.80	\$27,828,825.00	\$27,780,719.98	\$27,234,617.37
Expenditures					
Certificated Salaries	1000 - 1999	\$16,419,308.09	\$15,970,849.60	\$14,021,298.50	\$13,536,726.17
Classified Salaries	2000 - 2999	\$4,927,493.61	\$4,946,031.01	\$4,572,105.58	\$4,509,942.42
Employee Benefits	3000 - 3999	\$6,249,368.00	\$6,425,410.64	\$6,115,460.63	\$6,045,060.06
Books and Supplies	4000 - 4999	\$2,078,521.81	\$1,238,881.00	\$1,249,128.16	\$1,271,003.08
Services and Other Operating	5000 - 5999	\$2,301,016.26	\$1,596,768.00	\$1,565,000.20	\$1,484,579.32
Capital Outlay	6000 - 6900	\$445,272.96	\$160,000.00	\$50,000.00	\$50,000.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	(\$72,828.97)	(\$63,019.00)	(\$63,019.00)	(\$63,019.00)
Debt Service	7430 - 7439	\$81,335.00	\$61,002.00	\$0.00	\$0.00
Total Expenditures		\$32,429,486.76	\$30,335,923.25	\$27,509,974.07	\$26,834,292.05
Excess (Deficiency) of Revenues Over		(\$2,040,650.96)	(\$2,507,098.25)	\$270,745.91	\$400,325.32
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$16,051.00	\$16,000.00	\$16,000.00	\$16,000.00
Interfund Transfers Out	7600 - 7629	\$556,305.00	\$556,358.00	\$556,358.00	\$440,084.00
All Other Financing Sources	8930 - 8979	\$252,896.00	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$3.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		(\$287,355.00)	(\$540,358.00)	(\$540,358.00)	(\$424,084.00)
Net Increase (Decrease) in Fund Balance		(\$2,328,005.96)	(\$2,047,456.25)	(\$289,612.09)	(\$23,758.68)
Fund Balance					
Beginning Fund Balance	9791	\$6,867,491.11	\$4,539,485.15	\$1,492,028.90	\$1,222,416.81
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$6,867,491.11	\$4,539,485.15	\$1,492,028.90	\$1,222,416.81
Ending Fund Balance		\$4,539,485.15	\$1,492,028.90	\$1,222,416.81	\$1,198,658.13
Components of Ending Fund Balance					
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$15,900.00	\$15,900.00	\$15,900.00	\$15,900.00
Stores	9712	\$12,522.00	\$12,522.00	\$12,522.00	\$12,522.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$2.89	\$4.85	\$4.85	\$4.85
Economic Uncertainties Percentage		3%	3%	3%	3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00	\$0.00
Other Designated	9780				
Compensated Absences		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Reserve for Declining Enrollment		\$254,000.00	\$254,000.00	\$254,000.00	\$254,000.00
Restoration Fund for Positions		\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00
Reserve for Final State Budget Resolution		\$3,169,485.00	\$184,831.85	\$0.00	\$0.00
Reserve for Economic Uncertainties	9789	\$989,575.00	\$926,770.00	\$841,989.96	\$818,231.28
Undesignated/Unappropriated	9790	\$0.26	\$0.20	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	\$0.00	(\$0.00)	(\$0.00)

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,140.33	4,009.75	4,009.75	4,140.33
a. Kindergarten	405.67	405.67				
b. Grades One through Three	1,362.55	1,362.55				
c. Grades Four through Six	1,365.76	1,365.76				
d. Grades Seven and Eight	1,005.75	1,005.75				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.60	0.60				
g. Community Day School						
2. Special Education						
a. Special Day Class	79.85	79.85	79.85	79.85	79.85	79.85
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.09	0.09	0.09			0.09
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,220.27	4,220.27	4,220.27	4,089.60	4,089.60	4,220.27
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	2.54	2.54	2.54	2.54	2.54	2.54
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	2.54	2.54	2.54	2.54	2.54	2.54
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	4,222.81	4,222.81	4,222.81	4,092.14	4,092.14	4,222.81
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
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	4,222.81	4,222.81	4,222.81	4,092.14	4,092.14	4,222.81
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit	608.27	608.27	608.27	650.62	650.62	650.62
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	608.27	608.27	608.27	650.62	650.62	650.62
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)	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	16,419,308.09	301	0.00	303	16,419,308.09	490,175.00		307	15,929,133.09	309
2000 - Classified Salaries	4,927,493.61	311	21,226.00	313	4,906,267.61	539,622.18		317	4,366,645.43	319
3000 - Employee Benefits (Excluding 3600)	6,190,118.00	321	252,781.58	323	5,937,336.42	247,784.14		327	5,689,552.28	329
4000 - Books, Supplies Equip Replace, (6500)	2,086,021.81	331	11,700.00	333	2,074,321.81	328,803.00		337	1,745,518.81	339
5000 - Services... & 7300 - Indirect Costs	2,228,187.29	341	7,425.00	343	2,220,762.29	80,904.00		347	2,139,858.29	349
				TOTAL	31,557,996.22			TOTAL	29,870,707.90	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.....			1100	375
2. Salaries of Instructional Aides Per EC 41011.....			2100	380
3. STRS.....			3101 & 3102	382
4. PERS.....			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....			3401 & 3402	385
7. Unemployment Insurance.....			3501 & 3502	390
8. Workers' Compensation Insurance.....			3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....			3751 & 3752	0.00
10. Other Benefits (EC 22310).....			3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....				18,893,540.69
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....				395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....				0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....				126,122.48
14. TOTAL SALARIES AND BENEFITS.....				396
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. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....				397
				62.83%

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).....	60.00%
2. Percentage spent by this district (Part II, Line 15).....	62.83%
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).....	29,870,707.90
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	15,970,849.60	301	0.00	303	15,970,849.60	305	470,122.00		307	15,500,727.60	309
2000 - Classified Salaries	4,946,031.01	311	21,226.00	313	4,924,805.01	315	547,985.87		317	4,376,819.14	319
3000 - Employee Benefits (Excluding 3600)	6,380,408.64	321	213,421.41	323	6,166,987.23	325	252,264.38		327	5,914,722.85	329
4000 - Books, Supplies Equip Replace. (6500)	1,238,881.00	331	0.00	333	1,238,881.00	335	215,040.00		337	1,023,841.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,533,749.00	341	0.00	343	1,533,749.00	345	76,233.00		347	1,457,516.00	349
				TOTAL	29,835,271.84	365			TOTAL	28,273,626.59	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	13,730,599.86 375
2. Salaries of Instructional Aides Per EC 41011.	2100	833,094.03 380
3. STRS.	3101 & 3102	1,111,183.66 382
4. PERS.	3201 & 3202	44,895.41 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	313,665.82 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		
7. Unemployment Insurance.	3401 & 3402	2,217,587.32 385
8. Workers' Compensation Insurance.	3501 & 3502	161,663.17 390
9. OPEB, Active Employees (EC 41372).	3601 & 3602	152,110.34 392
10. Other Benefits (EC 22310).	3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	3901 & 3902	22,096.82 393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		18,586,896.43 395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		125,965.78 396
14. TOTAL SALARIES AND BENEFITS.		18,460,930.65 397
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. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		65.29%

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)	60.00%
2. Percentage spent by this district (Part II, Line 15).	65.29%
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).	28,273,626.59
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		128,135.65	128,135.65
2. State Lottery Revenue	8560	586,946.94		115,650.00	702,596.94
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	9,784.00		0.00	9,784.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		596,730.94	0.00	243,785.65	840,516.59
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	531,182.00			531,182.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	65,547.86			65,547.86
4. Books and Supplies	4000-4999	0.00		192,554.00	192,554.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00		51,232.00	51,232.00
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	7600-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		596,729.86	0.00	243,786.00	840,515.86
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z				
D. COMMENTS:		1.08	0.00	(0.35)	0.73
Reflects technology based assessment system used by pupils and their teachers as a learning resource and to help pupils acquire facts, skills, opinions and to develop cognitive processes.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,230,312.24
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	1,822,585.20
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	857,366.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	512,272.96
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	81,335.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	556,305.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	59,250.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				2,066,529.35
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	8,609.25
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				33,349,806.94
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				33,349,806.94

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		4,828.54
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		4,828.54
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		4,828.54
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,906.81
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)		28,567,272.92
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		0.00
B. Required effort (Line A.2 times 90%)		28,567,272.92
C. Current year expenditures (Line I.G and Line II.F)		25,710,545.63
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		33,349,806.94
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		0.00
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)		MOE Met
		0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)				
SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	386,213.05
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2] plus Line IV.A3a)				386,213.05

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	33,349,806.94	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,906.81
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,238.05	6,375.05
2. Inflation Increase	0041	137.00	203.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,375.05	6,578.05
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,375.05	6,578.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	140.95	145.52
c. Revenue Limit ADA	0033	4,222.81	4,222.81
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	27,515,829.96	28,392,358.63
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	27,515,829.96	28,392,358.63
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	21,847,018.67	22,068,812.52
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	374,755.00	229,187.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	59,250.00	45,002.00
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)	---	315,505.00	184,185.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	22,162,523.67	22,252,997.52

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	9,938,057.00	9,938,057.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	1,251,936.00	1,352,944.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	8,686,121.00	8,585,113.00
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	13,476,402.67	13,667,884.52
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	12,029.00	12,029.00
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 0570		
36. Apprenticeship Funding	3103, 9007		
37. Community Day School Additional Funding	0634, 0629		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	9018		
39. Basic Aid Supplement Charter School Adjustment	---	0.00	(1,862,259.00)
40. All Other Adjustments			
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(12,029.00)	(1,874,288.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)			
43. Less: Revenue Limit State Apportionment Receipts	---	13,464,373.67	11,793,596.52
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	13,464,373.67	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	51,852.00	51,852.00
46. California High School Exit Exam	9002	3,894.00	3,894.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017 0570	36,974.00	36,974.00
48. Apprenticeship Funding	3103, 9007		
49. Community Day School Additional Funding			

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(434,279.00)	0.00	(72,828.37)	16,051.00	556,305.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	431,329.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail								
Other Sources/Uses Detail	500.00	0.00	5,986.00	0.00	0.00	0.00	0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,450.00	0.00	66,843.00	0.00	0.00	10,000.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					199,000.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
40 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
57 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHAPTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	434,279.00	(434,279.00)	72,829.00	(72,828.97)	572,356.00	572,356.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	(528,050.00)	0.00	(63,019.00)	16,000.00	556,358.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail								
Other Sources/Uses Detail	530,600.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail								
Other Sources/Uses Detail	500.00	0.00	5,364.00	0.00	0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	(3,050.00)	57,655.00	0.00	0.00	10,000.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail								
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								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					199,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00			0.00	6,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00			59,017.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation								
58 CAFETERIA ENTERPRISE FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
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					0.00			
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
TOTALS	631,100.00	(631,100.00)	63,019.00	(63,019.00)	572,358.00	572,358.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

4,090

District's ADA Standard Percentage Level:

1.0%

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		Status
	Original Budget (Use Form RL, Line 5c (5b))	Estimated/Unaudited Actuals (Form RL, Line 5c (5b))	(If Budget is greater than Actuals, else N/A)		
Third Prior Year (2009-10)	4,286.12	4,279.30	0.2%		Met
Second Prior Year (2010-11)	4,157.89	4,157.89	0.0%		Met
First Prior Year (2011-12)	4,222.81	4,222.81	0.0%		Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	4,222.81				

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	
	0	to 300
	301	to 1,000
	1,001	and over
District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):	4,090	

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2009-10)	4,342	4,713	N/A	Met
Second Prior Year (2010-11)	4,204	4,753	N/A	Met
First Prior Year (2011-12)	4,410	4,380	0.7%	Met
Budget Year (2012-13)	4,260			

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)	4,156	4,713	88.2%
Second Prior Year (2010-11)	4,110	4,753	86.5%
First Prior Year (2011-12)	4,220	4,380	96.3%
Historical Average Ratio:			90.3%

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

90.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	4,090	4,260	96.0%	Not Met
1st Subsequent Year (2013-14)	4,042	4,210	96.0%	Not Met
2nd Subsequent Year (2014-15)	4,018	4,185	96.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The enrollment data that is being extracted from the state is incorrect. The Enrollment column includes the charter school, but the P-2 ADA column does not and causes the historical ratio standard to be incorrect.

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,375.05	6,578.05	6,739.05	6,917.05
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)	5,061.66	5,112.99	5,238.13	5,376.48
d. Prior Year Funded BRL per ADA		5,061.66	5,112.99	5,238.13
e. Difference (Step 1c minus Step 1d)		51.33	125.14	138.35
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.01%	2.45%	2.64%

Step 2 - Change in Population

a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	4,222.81	4,222.81	4,089.60	4,041.60
b. Prior Year Revenue Limit (Funded) ADA		4,222.81	4,222.81	4,089.60
c. Difference (Step 2a minus Step 2b)		0.00	(133.21)	(48.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	-3.15%	-1.17%

Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)

Revenue Limit Standard (Step 3, plus/minus 1%):	1.01%	-0.70%	1.47%
	.01% to 2.01%	-1.70% to .30%	.47% to 2.47%

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)	9,938,057.00	9,938,057.00	9,938,057.00	9,938,057.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):		
Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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)
23,402,431.00	21,731,653.00	21,727,105.00	22,070,561.00
District's Projected Change in Revenue Limit:			
	-7.14%	-0.02%	1.58%
Revenue Limit Standard:			
	.01% to 2.01%	-1.70% to .30%	.47% to 2.47%
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 Budget Year (2012-13) Includes an ongoing -\$441/ADA Revenue Limit Trigger cut per SSC's Dartboard if the 2012 tax initiative fails.

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
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2009-10)	18,685,888.00	21,343,348.88		87.5%
Second Prior Year (2010-11)	19,655,045.72	22,503,451.64		87.3%
First Prior Year (2011-12)	21,312,038.44	24,712,356.88		86.2%
	Historical Average Ratio:			87.0%
	Budget Year (2012-13)			1st Subsequent Year (2013-14)
	3.0%			3.0%
	District's Reserve Standard Percentage (Criterion 10B, Line 4):			2nd Subsequent Year (2014-15)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			84.0% to 90.0%
				84.0% to 90.0%

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
	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)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Budget Year (2012-13)	21,676,292.21	23,717,687.21		91.4%
1st Subsequent Year (2013-14)	18,987,618.87	20,827,813.59		91.2%
2nd Subsequent Year (2014-15)	18,316,371.23	20,082,215.40		91.2%

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

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

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

Explanation:
(required if NOT met)

Benefits in the Budget Year include budgeting health premiums to the 12-13 levels subject to ongoing bargaining unit negotiations. Salaries in the subsequent years have been reduced to reflect additional reductions needed as a result of the -\$441/ADA ongoing trigger cut if the 2012 tax initiatives fail.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.01%	-0.70%	1.47%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.99% to 11.01%	-10.70% to 9.30%	-8.53% to 11.47%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.99% to 6.01%	-5.70% to 4.30%	-3.53% to 6.47%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2011-12)	1,448,660.00		
Budget Year (2012-13)	1,233,131.00	-14.88%	Yes
1st Subsequent Year (2013-14)	1,233,131.00	0.00%	No
2nd Subsequent Year (2014-15)	1,233,131.00	0.00%	No

Explanation:
(required if Yes)

The Budget Year reflects the reduction of one-time ARRA Special Ed IDEA funds and a projected 10% reduction in Federal Special Education IDEA funding. The Budget Year also includes the reduction of one-time federal funds due to the lapsation of the Los Alamos School District.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2011-12)	4,778,520.89		
Budget Year (2012-13)	4,623,782.00	-3.24%	No
1st Subsequent Year (2013-14)	4,688,938.02	1.41%	No
2nd Subsequent Year (2014-15)	3,805,899.35	-18.83%	Yes

Explanation:
(required if Yes)

Other State Revenue in the 2nd Subsequent Year includes the reduction of Class Size Reduction incentive revenue due to the sunset date of the flexibility provisions projected in 13-14.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2011-12)	1,628,862.91		
Budget Year (2012-13)	1,070,899.00	-34.25%	Yes
1st Subsequent Year (2013-14)	1,071,709.00	0.08%	No
2nd Subsequent Year (2014-15)	1,072,633.30	0.09%	No

Explanation:
(required if Yes)

Local revenue in the Budget year reflects local school site revenue being budgeted when received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2011-12)	2,078,521.81		
Budget Year (2012-13)	1,238,881.00	-40.40%	Yes
1st Subsequent Year (2013-14)	1,249,128.16	0.83%	No
2nd Subsequent Year (2014-15)	1,271,003.08	1.75%	No

Explanation:
(required if Yes)

The Budget Year projected expenditures for Books and Supplies reflect prior year carryover and one-time expenditures.

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

First Prior Year (2011-12)	2,301,016.26		
Budget Year (2012-13)	1,596,768.00	-30.61%	Yes
1st Subsequent Year (2013-14)	1,565,000.20	-1.99%	No
2nd Subsequent Year (2014-15)	1,484,579.32	-5.14%	Yes

Explanation:
(required if Yes)

The services and other operating expenditures in the Budget Year do not include budgeting site carryover from the prior year and one-time expenditures. The subsequent years reflect increased allowable charter fees.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2011-12)	7,856,043.80		
Budget Year (2012-13)	6,927,812.00	-11.82%	Not Met
1st Subsequent Year (2013-14)	6,993,778.02	0.95%	Met
2nd Subsequent Year (2014-15)	6,111,663.65	-12.61%	Not Met

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

First Prior Year (2011-12)	4,379,538.07		
Budget Year (2012-13)	2,835,649.00	-35.25%	Not Met
1st Subsequent Year (2013-14)	2,814,128.36	-0.76%	Met
2nd Subsequent Year (2014-15)	2,755,582.40	-2.08%	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)

The Budget Year reflects the reduction of one-time ARRA Special Ed IDEA funds and a projected 10% reduction in Federal Special Education IDEA funding. The Budget Year also includes the reduction of one-time federal funds due to the lapsation of the Los Alamos School District.

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

Other State Revenue in the 2nd Subsequent Year includes the reduction of Class Size Reduction incentive revenue due to the sunset date of the flexibility provisions projected in 13-14.

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

Local revenue in the Budget year reflects local school site revenue being budgeted when received.

- 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)

The Budget Year projected expenditures for Books and Supplies reflect prior year carryover and one-time expenditures.

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

The services and other operating expenditures in the Budget Year do not include budgeting site carryover from the prior year and one-time expenditures. The subsequent years reflect increased allowable charter fees.

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.

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.

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.

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)

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	30,892,281.25			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	30,892,281.25	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
		308,922.81	1,040,814.00	Met

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)

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	884,269.00	905,183.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			989,575.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.83)
f. Available Reserves (Lines 1a through 1e)	884,269.00	905,183.00	989,573.17
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	29,475,644.15	30,172,762.58	32,985,791.76
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)			
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	29,475,644.15	30,172,762.58	32,985,791.76
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	1,279,630.60	21,969,176.88	N/A	Met
Second Prior Year (2010-11)	386,654.36	23,027,885.71	N/A	Met
First Prior Year (2011-12)	(1,651,436.36)	24,970,373.88	6.6%	Not Met
Budget Year (2012-13) (Information only)	(3,047,458.21)	23,975,704.21		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The total expenditures reflect budgeting to spend prior year carryover which results in deficit spending.

9. CRITERION: Fund Balance

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

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

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

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

4,090

District's Fund Balance Standard Percentage Level:

1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	1,926,781.10	4,524,633.66	N/A	Met
Second Prior Year (2010-11)	3,811,723.57	5,804,264.26	N/A	Met
First Prior Year (2011-12)	5,681,857.89	6,190,918.62	N/A	Met
Budget Year (2012-13) (Information only)	4,539,482.26			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B): 4,090	4,042	4,018

District's Reserve Standard Percentage Level:

3%	3%	3%
----	----	----

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

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

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

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

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

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

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)	30,892,281.25	28,066,332.07	27,274,376.05
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	30,892,281.25	28,066,332.07	27,274,376.05
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	926,768.44	841,989.96	818,231.28
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)	926,768.44	841,989.96	818,231.28

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):

1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount (Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0.00	0.00	0.00
926,770.00	841,989.96	818,231.28
0.00	0.00	0.00
(1.50)	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
926,768.50	841,989.96	818,231.28
3.00%	3.00%	3.00%
926,768.44	841,989.96	818,231.28
Met	Met	Met

Status:

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2011-12)	(3,326,174.00)			
Budget Year (2012-13)	(3,308,330.00)	(17,844.00)	-0.5%	Met
1st Subsequent Year (2013-14)	(3,338,971.96)	30,641.96	0.9%	Met
2nd Subsequent Year (2014-15)	(3,255,027.06)	(83,944.90)	-2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	16,051.00			
Budget Year (2012-13)	16,000.00	(51.00)	-0.3%	Met
1st Subsequent Year (2013-14)	16,000.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	16,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2011-12)	556,358.00			
Budget Year (2012-13)	556,358.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	556,358.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	440,084.00	(116,274.00)	-20.9%	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

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

No

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of 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 timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out in the 2nd Subsequent Year reflect the sunset date of categorical flexibility for deferred maintenance hardship funds from the lapsation of the Los Alamos School District.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

☐ Yes

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases	1		01/7438 & 01/7439	59,846
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program			01/1990/ERLY & 01/2990/ERLY	348,657
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	81,335	61,001	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	360,194	348,657	348,657	348,657
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

	0	0	0	0

Total Annual Payments:

Has total annual payment increased over prior year (2011-12)?	441,529	409,658	348,657	348,657
	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Other

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

Self-Insurance Fund	199,000
Governmental Fund	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

5,885,842.00
5,110,503.00
Actuarial
May 20, 2011

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
679,290.00	679,290.00	679,290.00
205,826.40	199,000.00	199,000.00
283,411.00	350,139.00	350,139.00
33	33	33

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 certified 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 - Certified (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 certified (non-management) full-time-equivalent (FTE) positions	183.2	179.2	177.2	174.2

Certificated (Non-management) Salary and Benefit Negotiations

- 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 Settled

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

- 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:

- 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:

- Period covered by the agreement:

Begin Date: End Date:

- 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
7. Amount included for any tentative salary schedule increases

141,018

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	No	No
1,946,484	1,946,484	1,946,484
100% single/80% 2-party/family	100% single/80% 2-party/family	100% single/80% 2-party/family
11.5%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No

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
199,218	199,218	199,218
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-managment) FTE positions	129.2	129.2	129.2	129.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

--

Negotiations Settled

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

--

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

If Yes, date of Superintendent and CBO certification:

--

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

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

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

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

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

47,587

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	No	No
887,791	887,791	887,791
100% single/80% 2-party/family	100% single/80% 2-party/family	100% single/80% 2-party/family
11.5%	0.0%	0.0%

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
38,343	38,343	38,343
0.0%	0.0%	0.0%

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.):

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	27.0	27.0	27.0	27.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

- Are salary and benefit negotiations settled for the budget year?

If Yes, complete question 2.

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

No

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

Negotiations Settled

- 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)?

Total cost of salary settlement

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

Negotiations Not Settled

- Cost of a one percent increase in salary and statutory benefits

18,855

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

- Amount included for any tentative salary schedule increases

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes 415,378	No 415,378	No 415,378
100% & new employee 80/20 11.5%	100% & new employee 80/20 0.0%	100% & new employee 80/20 0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes 6,999	Yes 6,999	Yes 6,999
0.0%	0.0%	0.0%

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes 7,799	Yes 7,799	Yes 7,799
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?

Yes

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?

Yes

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

No

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?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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: Orcutt Union School District
Date: June 15, 2012

Place: Orcutt Union School District
Date: June 20, 2012
Time: 06:00 PM

Adoption Date: June 20, 2012

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

Contact person for additional information on the budget reports:

Name: Rebecca Holmes Telephone: (805) 938-8915
Title: Director, Fiscal Services E-mail: rholmes@orcutt-schools.net

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.	
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)			
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2011-12) annual payment?	No Yes
			X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • 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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X

ADDITIONAL FISCAL INDICATORS			
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?	No Yes
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:
Santa Barbara County SIPE _____

(☐) 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 20, 2012 _____

For additional information on this certification, please contact:

Name: Rebecca Holmes _____

Title: Director, Fiscal Services _____

Telephone: (805) 938-8915 _____

E-mail: rholmes@orcutt-schools.net _____

Appendices



Major Function Descriptions

- **DIRECT INSTRUCTION** - Activities dealing directly with the interaction between teachers and students includes regular and special education services.
- **INSTRUCTION SUPPORT** – These are services that provide administrative, technical and logistical support to facilitate and enhance instruction i.e., Curriculum development, staff development, library, media and technology as well as school administration
- **PUPIL SERVICES** – Activities that involve guidance , counseling, psychological services, attendance and social work services as well as health services, transportation and food services.
- **ANCILLARY SERVICES** – School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment i.e., athletics, band, clubs
- **COMMUNITY SERVICES** – Activities concerned with providing community services to community participants other than students i.e., child care, community facilities scheduling.
- **GENERAL ADMINISTRATION** – Activities concerned with establishing policy and overall general administration of the district i.e., board, superintendent, fiscal services, personnel, warehouse, data processing
- **PLANT SERVICES** – Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and a state of repair
- **OTHER OUTGO** – Outlay for debt service, transfers to other agencies, interfund transfers out

Appendix

School District Budgets are Not Static Documents

California school district revenues and expenditures are subject to constant change, School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local agency.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding of a local agency budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But while there is a base cost of services, school districts operate on such a narrow income margin that even a small swing in revenues or costs can have a major impact on local agency decisions.

School district budgets are initially adopted in June of each year, but the changes in revenue and expense occur often during the year. The cycle of budget changes, however, has some rhythm so that it is possible to identify by month the most significant budget change dates.

CYCLE OF BUDGET CHANGES

Early July or August	Adoption of the state budget that determines the marginal change in school district revenues. In many cases it is the marginal revenue that has the most significant impact on district expenses. Districts must revise their budget within 45 days after the adoption of the State budget.
Early August	Recording of prior-year estimated actual expenses and determination of the estimated current-year beginning balance.
Fall Months	Receipt of the certification of income that the district will receive for district categorical programs – both continuing and new. Until the certifications are received, categorical – or restricted – expenditures are based on projections of income only.

Appendix
School District Budgets are Not Static Documents

CYCLE OF BUDGET CHANGES

Late Summer, Fall, or Winter	Conclusions of the district's collective bargaining agreement and determination of the final compensation amounts for district employees.
Early January	Presentation to the Governing Board of the First Interim Report, which reflects district income and expense to October 31 and a projection of income and expense for the balance of the year.
September, October, January, and Springtime	Calculation and recalculation of district ADA projections for the determination of current-year revenue limit income. Income is determined based on the average attendance of students until the Second Principal Apportionment, which is about the early part of April. ADA fluctuations can have a dramatic impact on district income-a loss of just one ADA can mean the loss of approximately \$5,030 in revenue limit income for the average school district.
March	Presentation to the Governing Board of the Second Interim Report, which reflects district income and expense to January 31, and a projection of income and expense for the balance of the year. The Interim Reports show a projected net ending balance for the district, which is a very important indicator of district fiscal health.

These are just some of the important budget change points during a typical school year. Note that most of the list does not even include changes in the cost of district materials or supplies. A district budget must also be constantly revised to reflect the change from estimated to actual cost for goods and services. School district budgets, just like a home budget, must be revised to reflect updated expenditures on everything from the cost of accounting services to the cost of worker's compensation, from the cost of air conditioning to the cost of video machine repairs.

Accurate school district budgeting is a never-ending process.

Appendix

Budget Timelines and Decision Making Points

There are numerous opportunities for the public to interact with the school district regarding the development of the school district's budget. The following identifies the critical developmental steps in:

- Budget development calendar
- Budget monitoring cycles
- Closing and auditing prior year revenues and expense

Budget Development Calendar

~ *December*

The process of developing the budget begins with a draft budget calendar. The draft calendar is reviewed and finalized by staff for presentation to the Board of Education for adoption in January. The calendar will list each of the incremental steps in the sequence of budget development.

~ *January*

The Governor's proposed State Budget is released on January 10 of each year, and a discussion regarding the impact on the district is reviewed and highlighted with the Board of Education shortly thereafter.

~ *February
and
March*

During these two months, the early guides regarding budget development are completed, and planning documents for district staff are distributed and then returned to the district office.

~ *April*

Development of the first preliminary budget is in the works. Board of Education priorities are considered for inclusion in the preliminary budget and potential expansions or reductions in program and personnel are completed.

Appendix

Budget Timelines and Decision Making Points

~ <i>May</i>	<p>In May, the Governor releases his "May Revise" with his proposed amendments for the development of the subsequent year's budget for the State of California. The characteristics of the May Revise and its impact on public education are an important guide for determining the direction of the following year's fiscal options. The district Governing Board will continue to evaluate the proposed budget for the coming fiscal year.</p>
~ <i>June</i>	<p>The budget is adopted prior to July 1 of each year.</p>
~ <i>July</i>	<p>In accordance with the State Constitution, the State Budget is adopted, and the process of closing the district's books on the prior fiscal year's revenues and expenditures begins. These two actions-establishment of prior-year revenues, expenses, and the district's ending balance, and the adoption of the State's final support levels for public education-are important steps in development of the final district expenditure plan.</p>
~ <i>August</i>	<p>In accord with State law, the district must amend its adopted budget to reflect the State of California's actions within 45 days after the Governor's signature on the State Budget. This revision is an important step in determining the final expenditure plans for the coming fiscal year. Concurrently, the county superintendent's review and comments on the proposed budget are received by the district, and if the actions of the local agency have been disapproved by the county superintendent, additional review steps must be taken in the budget development.</p> <p>An important step in the development of the final budget is an update on the beginning fund balances to reflect the unaudited actuals from the closeout of the prior fiscal year that ended on June 30. This beginning balance, along with the revised revenues as adopted in the Governor's final budget, create the financial characteristics of the expenditure plan of the coming fiscal year.</p>

Appendix

Budget Timelines and Decision Making Points

BUDGET MONITORING CYCLES

➤ <i>October</i>	<p>There are two points during the fiscal year when the local agency reviews the revenues and expenditures to date. The First Interim Report covers the district's expenditures through October 31, and provides projections of revenues and expenses for the balance of the fiscal year.</p>
➤ <i>January</i>	<p>The Governing Board receives the First Interim Report in public session and reaches a conclusion as to whether its fiscal condition is positive, qualified, or negative. The Interim Report will reflect the projected ending balance of the district for the current fiscal year based upon actual revenues and expenditures through October 31 and estimated actuals for the balance of the fiscal year.</p> <p>The Second Interim Report reflects actual revenues and expenditures through January of each year and also projects revenues and expenses through the balance of the fiscal year.</p>
➤ <i>March</i>	<p>The Governing Board receives the Second Interim Report and again must reach conclusions as to whether the district has a positive, qualified, or negative certification. This is the final interim review of the district's revenues and expenditures unless the Governing Board concludes that a "Third Interim Report" would also be helpful to the Board of Education.</p>
Closing and Auditing the Prior Fiscal Year	<p>The Governing Board must also take actions to close the prior fiscal year and to review the district's revenues and expenditures.</p>
➤ <i>July/August</i>	<p>During the summer months, the district's staff closes the books for the prior fiscal year and develops estimated actual revenues and expense for each of the district accounts. In October, the final balances are reported to the State of California as part of an annual budget report.</p>

Appendix

Budget Timelines and Decision Making Points

BUDGET MONITORING CYCLES cont.

➤ *December*

The Governing Board additionally appoints an independent auditor to review the prior year's revenues and expenditures to develop the annual audit report and to fulfill obligations that are imposed on school district by an audit guide released by the California State Controller. In April, independent auditors begin their preliminary work on the annual audit and generally complete their work by the fall months. On or prior to December 15, the audit report is received by the Governing Board and any concerns either as part of the financial review or as part of the management notations are highlighted by the district's independent auditor.

Copies of the district's budget materials are available to the public for review. The entire district budget, interim reports, and audit reports are available from the district business office, and are also available to the public at the time they are being considered by the Board of Education.

