

**BIGGS UNIFIED SCHOOL DISTRICT**  
**Income Statement**

**GENERAL FUND**

06/20/2012

Fiscal Year 2013 to date  
Objects from Standard Account Code Structure  
Budget Version: OR

Object Description	Unrestricted			Restricted						
	Budget	Actual	Encumbrance	Balance	%	Budget	Actual	Encumbrance	Balance	%
<b>Beginning Balance</b>										
9791 BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.	0.00	0.00	0.00	0.00	0.
<b>Total 9000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.</b>
<b>Total Beginning Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Revenue</b>										
8011 STATE AID - CURRENT YEAR	1,557,271.00	0.00	0.00	1,557,271.00	0.	0.00	0.00	0.00	0.00	0.
8021 HOME OWNERS EXEMPTIONS	31,822.00	0.00	0.00	31,822.00	0.	0.00	0.00	0.00	0.00	0.
8029 IN-LIEU TAXES	1,920.00	0.00	0.00	1,920.00	0.	0.00	0.00	0.00	0.00	0.
8041 SECURED ROLL TAXES	1,935,681.00	0.00	0.00	1,935,681.00	0.	0.00	0.00	0.00	0.00	0.
8042 UNSECURED ROLL TAXES	112,692.00	0.00	0.00	112,692.00	0.	0.00	0.00	0.00	0.00	0.
8043 PRIOR YEAR TAXES	4,341.00	0.00	0.00	4,341.00	0.	0.00	0.00	0.00	0.00	0.
8044 SUPPLEMENTAL TAXES	3,527.00	0.00	0.00	3,527.00	0.	0.00	0.00	0.00	0.00	0.
8045 E.R.A.F.	-440,255.00	0.00	0.00	-440,255.00	0.	0.00	0.00	0.00	0.00	0.
8092 REV LMT PERS REDUCTION	8,106.00	0.00	0.00	8,106.00	0.	0.00	0.00	0.00	0.00	0.
8096 TRSFRS TO CHRTRS IN LIEU T	-5,305.00	0.00	0.00	-5,305.00	0.	0.00	0.00	0.00	0.00	0.
8000 REVENUE LIMIT SOURCES	3,209,800.00	0.00	0.00	3,209,800.00	0.	0.00	0.00	0.00	0.00	0.
8181 SPEC ED ENTITLEMENT PER U	0.00	0.00	0.00	0.00	0.	0.00	0.00	0.00	0.00	0.
8100 FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.	58,314.00	0.00	0.00	58,314.00	0.
8260 FOREST RES FUND SCHOOL D	1,481.00	0.00	0.00	1,481.00	0.	58,314.00	0.00	0.00	58,314.00	0.
8290 OTHER FEDERAL REVENUE	30,020.00	0.00	0.00	30,020.00	0.	0.00	0.00	0.00	0.00	0.
8200 FEDERAL REVENUE	31,501.00	0.00	0.00	31,501.00	0.	160,664.00	0.00	0.00	160,664.00	0.
8311 OTHER STATE APPORTS-CURI	0.00	0.00	0.00	0.00	0.	386,850.00	0.00	0.00	386,850.00	0.
8434 CLASS SIZE REDUCTION K-3	122,094.00	0.00	0.00	122,094.00	0.	0.00	0.00	0.00	0.00	0.
8300 OTHR STATE APPORTS	122,094.00	0.00	0.00	122,094.00	0.	386,850.00	0.00	0.00	386,850.00	0.
8550 MANDATED COST REIMBURS	12,223.00	0.00	0.00	12,223.00	0.	0.00	0.00	0.00	0.00	0.
8560 STATE LOTTERY REVENUE	58,625.00	0.00	0.00	58,625.00	0.	11,625.00	0.00	0.00	11,625.00	0.
8590 ALL OTHER STATE REVENUE	423,449.00	0.00	0.00	423,449.00	0.	8,280.00	0.00	0.00	8,280.00	0.
8500 OTHER STATE REVENUE	494,297.00	0.00	0.00	494,297.00	0.	19,905.00	0.00	0.00	19,905.00	0.
8650 LEASES & RENTALS	20,400.00	0.00	0.00	20,400.00	0.	0.00	0.00	0.00	0.00	0.

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Object Description	Unrestricted			Restricted		
	Budget	Actual	%	Budget	Actual	%
8660 INTEREST	20,000.00	0.00	0.00	0.00	0.00	0.00
8699 ALL OTHER LOCAL REV EC 41	233,067.00	0.00	0.00	0.00	0.00	0.00
8600 OTHER LOCAL REVENUES	273,467.00	0.00	0.00	0.00	0.00	0.00
8782 TRANSFER FROM COE	7,500.00	0.00	0.00	0.00	0.00	0.00
8700 TUITION & OTHER TRANSFER	7,500.00	0.00	0.00	0.00	0.00	0.00
<b>Total 8000</b>	<b>4,138,659.00</b>	<b>0.00</b>	<b>0.00</b>	<b>625,733.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenue</b>	<b>4,138,659.00</b>	<b>0.00</b>	<b>0.00</b>	<b>625,733.00</b>	<b>0.00</b>	<b>625,733.00</b>
<b>Transfers In/Contrib</b>						
8919 OTHER INTERFUND TRANSFER IN	11,550.00	0.00	0.00	0.00	0.00	0.00
8980 CONTRIB FROM UNRES REVENUE	-518,449.00	0.00	0.00	518,449.00	0.00	0.00
8900 INTERFUND TRANSFERS	-506,899.00	0.00	0.00	518,449.00	0.00	0.00
<b>Total 8000</b>	<b>-506,899.00</b>	<b>0.00</b>	<b>0.00</b>	<b>518,449.00</b>	<b>0.00</b>	<b>518,449.00</b>
<b>Total Transfers In/Contrib</b>	<b>-506,899.00</b>	<b>0.00</b>	<b>0.00</b>	<b>518,449.00</b>	<b>0.00</b>	<b>518,449.00</b>
<b>Expenditures</b>						
1100 TEACHERS	1,635,390.00	0.00	0.00	199,358.00	0.00	0.00
1200 PUPIL SUPPORT	45,969.00	0.00	0.00	0.00	0.00	0.00
1300 SUPERS & ADMINS	201,050.00	0.00	0.00	13,500.00	0.00	0.00
<b>Total 1000</b>	<b>1,882,409.00</b>	<b>0.00</b>	<b>0.00</b>	<b>212,858.00</b>	<b>0.00</b>	<b>212,858.00</b>
2100 INSTRUCTIONAL AIDES	10,375.00	0.00	0.00	232,653.00	0.00	0.00
2200 CLASSIFIED SUPPORT	241,361.00	0.00	0.00	114,254.00	0.00	0.00
2300 CLASSIFIED ADMINISTRATOR	34,156.00	0.00	0.00	0.00	0.00	0.00
2400 CLERICAL	322,789.00	0.00	0.00	0.00	0.00	0.00
2900 OTHER CLASSIFIED	116,521.00	0.00	0.00	0.00	0.00	0.00
<b>Total 2000</b>	<b>725,202.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,382.00</b>	<b>0.00</b>	<b>2,382.00</b>
3101 STRS-CERTIFICATED	156,229.00	0.00	0.00	18,001.00	0.00	0.00
3201 PERS-CERTIFICATED	1,212.00	0.00	0.00	0.00	0.00	0.00
3202 PERS-CLASSIFIED	80,622.00	0.00	0.00	39,447.00	0.00	0.00
3301 OASDI/MEDICARE CERTIFICATED	25,690.00	0.00	0.00	3,163.00	0.00	0.00

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	Budget	Actual	Encumbrance	Budget	Actual	Encumbrance		
3302 OASDI CLASSIFIED	54,959.00	0.00	0.00	54,959.00	0.00	0.00	0.00	26,964.00
3401 HEALTH INS-CERTIFICATED	322,516.00	0.00	0.00	322,516.00	0.00	0.00	0.00	40,685.00
3402 HEALTH INS-CLASSIFIED	76,903.00	0.00	0.00	76,903.00	0.00	0.00	0.00	28,741.00
3501 UNEMPLOY INS-CERTIFICATE	20,946.00	0.00	0.00	20,946.00	0.00	0.00	0.00	2,400.00
3502 UNEMPLOY INS-CLASSIFIED	8,047.00	0.00	0.00	8,047.00	0.00	0.00	0.00	3,878.00
3601 WORKERS COMP-CERTIFICAI	42,442.00	0.00	0.00	42,442.00	0.00	0.00	0.00	4,862.00
3602 WORKERS COMP-CLASSIFIED	16,019.00	0.00	0.00	16,019.00	0.00	0.00	0.00	7,856.00
3701 RETIREE BENEFITS-CERTIFIC.	117,353.00	0.00	0.00	117,353.00	0.00	0.00	0.00	0.00
3702 RETIREE BENEFITS-CLASSIFE	62,804.00	0.00	0.00	62,804.00	0.00	0.00	0.00	0.00
3801 PERS REDUCTION-CERTIFICA	124.00	0.00	0.00	124.00	0.00	0.00	0.00	0.00
3802 PERS REDUCTION-CLASSIFIEI	4,952.00	0.00	0.00	4,952.00	0.00	0.00	0.00	0.00
3901 OTHER BENEFITS-CERTIFICA	1,370.00	0.00	0.00	1,370.00	0.00	0.00	0.00	3,029.00
<b>Total 3000</b>	<b>992,188.00</b>	<b>0.00</b>	<b>0.00</b>	<b>992,188.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>98.00</b>
4100 TEXTBOOKS	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00	<b>179,124.00</b>
4200 BOOKS OTHER THAN TEXT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,325.00
4300 MATERIALS & SUPPLIES	149,818.00	0.00	0.00	149,818.00	0.00	0.00	0.00	8,040.00
4400 NON-CAPITALIZED EQUIPMEI	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	68,761.00
<b>Total 4000</b>	<b>176,818.00</b>	<b>0.00</b>	<b>0.00</b>	<b>176,818.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>
5200 TRAVEL & CONFERENCES	11,100.00	0.00	0.00	11,100.00	0.00	0.00	0.00	85,126.00
5300 DUES & MEMBERSHIPS	10,500.00	0.00	0.00	10,500.00	0.00	0.00	0.00	31,790.00
5450 OTHER INSURANCE	34,238.00	0.00	0.00	34,238.00	0.00	0.00	0.00	490.00
5500 UTILITIES & HOUSEKEEPING	165,500.00	0.00	0.00	165,500.00	0.00	0.00	0.00	0.00
5600 RENTS, LEASES & REPAIRS	35,800.00	0.00	0.00	35,800.00	0.00	0.00	0.00	0.00
5710 INTERPROG SERVICES	14,007.00	0.00	0.00	14,007.00	0.00	0.00	0.00	1,000.00
5800 OTHER SERVICES & OPER EXI	250,630.00	0.00	0.00	250,630.00	0.00	0.00	0.00	-14,007.00
5900 COMMUNICATIONS	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00	33,126.00
<b>Total 5000</b>	<b>536,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>536,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6200 BUILDINGS & IMPROVE OF BI	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	<b>52,399.00</b>

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Objects from Standard Account Code Structure  
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Object Description	Unrestricted		Restricted		Budget	%	Balance	%
	Actual	Encumbrance	Actual	Encumbrance				
<b>Total 6000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.</b>	<b>5,000.00</b>	<b>0.</b>
7142 TUITION - TO COUNTY OFFIC	0.00	0.00	0.00	0.00	0.00	0.	0.00	0.
7310 INTERPROGRAM SUPPORT	0.00	0.00	0.00	0.00	215,000.00	0.	-50,386.00	0.
7350 INTERFUND SUPPORT	0.00	0.00	0.00	0.00	50,386.00	0.	-11,074.00	0.
7438 DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00	0.00	0.	11,550.00	0.
<b>Total 7000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>265,386.00</b>	<b>0.</b>	<b>-49,910.00</b>	<b>0.</b>
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,144,182.00</b>		<b>4,268,482.00</b>	

<b>Change in Fund Balance:</b>	<b>0.00</b>
Appropriated for Economic Uncertainty:	0.00
Unappropriated Balances:	-636,722.00
<b>Total Ending Fund Balance:</b>	<b>(636,722.00)</b>

Restricted Balances:  
0.00

**BIGGS UNIFIED SCHOOL DISTRICT  
2012/2013 ORIGINAL BUDGET  
UNRESTRICTED GENERAL FUND**

Below are the revenue and expense estimates for the 12/13 Original Budget Unrestricted General Fund as reported in SACS, MYP and adopted on June 27, 2012 with narratives for changes.

REVENUES

- 12/13 Original Budget projected Ending Fund Balance MYP \$219,522
- 11/12 Estimated Actuals Ending Balance \$856,274

❖ *Estimated change in fund balance from 11/12 to 12/13*  
-\$636,722

- **Original Budget**

		<u>11/12 2<sup>nd</sup> Int.</u>
✓ Revenue Limit Sources 8000	\$3,209,800	3,472,954
✓ Federal Revenues 8100-8200	\$ 31,501	33,575
✓ Other State Revenue 8300-8500	\$ 616,391	711,790
✓ Other Local Revenue 8600-8700	\$ 280,967	300,247
<b>TOTAL UNRESTRICTED</b>	<b><u>\$4,138,659</u></b>	<b><u>4,518,566</u></b>

❖ *Change from 11/12 Second Interim*  
-379,997 (Revenue limit sources - \$441 Per ADA reduction and lost tier of NSS funding from BHS, Other State – TDP Grant revenue removed)

**Note:** Revenue limit 8000s for 12/13 includes CDS waiver funds; Other State Revenue 8300-8500 includes \$79,411 from CDS hourly funds.

## EXPENDITURES

- Original Budget

		<u>11/12 2Int</u>
✓ Certificated Salaries	\$1,882,409	1,807,849
✓ Classified Salaries	\$ 725,202	714,197
✓ Benefits	\$ 992,188	954,687
✓ Books &Supplies 4000-6000	\$ 718,593	867,482
✓ Other Outgo 7100-7200	11,500	11,550
✓ Indirect/Direct Support 7300-7399	(\$ -61,460)	(-68,330)
✓		
<b>SUBTOTAL EXPENSES</b>	<b>\$4,268,482</b>	<b>4,287,434</b>
✓ Transfers In/Out	( -\$11,550)	(22,651)
✓ Contributions	\$ 518,449	521,524
✓		
<b>TOTAL EXPENSES</b>	<b><u>\$4,775,381</u></b>	<b><u>4,786,308</u></b>

❖ *Change from 11/12 Second Interim*  
*-10,927*

- MYP Assumptions

12/13 Adjustments to Income:

- NONE

12/13 Adjustments to Expenses:

- NONE

13/14 Adjustments to Income:

- + \$42,280

Revenue limit COLA for 13/14 projected at 2.40%

- -\$22,658

Loss of ADA estimated at 4

- + \$375,000

Transfer in Fund 17 in order to meet 3 year budget

- +\$218,000

Transfer in Fund 20 in order to meet 3 year budget

#### 13/14 Adjustments to Expenses:

- +\$28,600

Estimated increase for step and column (Certificated, Classified, Conf/Admin)

- -\$15,000

Retiree benefits savings (2)

- -\$50,000

Reduce expenditures in Tier III objects 4000s and 5000s

- -\$60,000

Reduce 1 FTE declining enrollment NSS loss of funding

- -\$45,000

Reduce Legal Fee budget to 12/13 actual

#### 14/15 Adjustments to Income:

- + \$42,280

Revenue limit COLA for 13/14 projected at 2.40% carried forward

- -\$22,658

Loss of ADA estimated at 4 carried forward

- +\$48,120

Revenue limit COLA on ADA estimated at 2.70%

14/15 Adjustments to Expenses:

- **+\$57,200 ( \$28,600 X 2)**  
**Estimated increase for step and column (Certificated, Classified, Conf/Admin) carried forward**
  
- **-\$15,000**  
**Retiree benefits savings (2) carried forward**
  
- **-\$50,000**  
**Reduce expenditures in Tier III objects 4000s and 5000s carried forward**
  
- **-\$60,000**  
**Reduce 1 FTE declining enrollment NSS loss of funding carried forward**
  
- **-\$45,000**  
**Reduce Legal Fee budget to 12/13 actual carried forward**
  
- **-\$5,000**  
**Additional Retiree Benefits savings**
  
- **-\$177,300**  
**Implement 9 furloughs days district-wide**
  
- **-\$50,000**  
**Reduce more stipends**
  
- **-\$50,000**  
**Reduce Transportation to one way (Staff and operational costs)**
  
- **-\$28,600**  
**Freeze Step and Column District-wide**
  
- **-\$25,352**  
**Reduce all salaries by 1%**

Biggs Unified School District MYP Restricted

PROJECTED MULTI-YEAR BUDGETS

Budget Model Assumptions

2012-13 Original Budget

AS BASELINE DATA

13-Jun-12

	2012-2013 Original Budget	2013-2014 Projection	2014-2015 Projection	2015-2016 Projection	2012-2013 Income COLA for 12-13 is 3.24% Unfunded added to RL Deficit
<b>INCOME</b>					
8000 Revenue Limit Sources	-	-	-	-	
8100-8200 Federal Revenues	218,978	218,978	218,978	218,978	
8300-8500 Other State Revenues	406,755	406,755	406,755	406,755	
8600-8700 Other Local Revenues	-	-	-	-	
<b>REVENUE BEFORE ADJUSTMENTS</b>	<b>625,733</b>	<b>625,733</b>	<b>625,733</b>	<b>625,733</b>	
<b>Adjustments to Income</b>	<b>2012-2013</b>				
EIA funding increase					
<b>Adjustments to Income</b>	<b>2013-2014</b>				<b>2013-2014</b>
COLA Adjustment	R. Limit 7,287.65 COLA 2.40% ADA 311.00				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 15.00	-			
<b>Adjustments to Income</b>	<b>2014-2015</b>				<b>2014-2015</b>
COLA Adjustment	R. Limit 7,468.65 COLA 2.70% ADA 307.00				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 4.00	-			
<b>Adjustments to Income</b>	<b>2015-2016</b>				<b>2015-2016</b>
COLA Adjustment	R. Limit 7,685.24 COLA 2.90% ADA 307.00				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00	-			
<b>TOTAL PROJECTED REVENUE</b>	<b>625,733</b>	<b>625,733</b>	<b>625,733</b>	<b>625,733</b>	
<b>EXPENSES</b>					
1000 - Certificated Salaries	212,858	212,858	212,858	212,858	
2000 - Classified Salaries	349,289	349,289	349,289	349,289	
3000 - Benefits	179,124	179,124	179,124	179,124	
4000-6000 Books, Supplies, Etc.	137,525	137,525	137,525	137,525	
7100-7200 Other Outgo	215,000	215,000	215,000	215,000	
7300-7399 Indirect/Direct Support Costs	50,386	50,386	50,386	50,386	
Sub-total Expenses	1,144,182	1,144,182	1,144,182	1,144,182	
7600-8900 Transfers In/Out	-	-	-	-	
8980-8999 Contributions	(518,449)	(518,449)	(518,449)	(518,449)	
<b>TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS</b>	<b>625,733</b>	<b>625,733</b>	<b>625,733</b>	<b>625,733</b>	
<b>Adjustments to Expenses</b>	<b>2012-2013</b>				<b>2012-2013 Expenses</b>
Monitor Enrollment & Daily Attendance so Adjustments to Budget Can Be Made Right Away	-	-	-	-	

Manage Cash Flow					
<b>Adjustments to Expenses</b> <u>2013-2014</u>					
Increase in Worker's Compensation Rate		-	-	-	
Step/Column for Certificated	-	2,000	2,000	2,000	
Step/Column for Classified	-	3,400	3,400	3,400	
Adjust expenditures in 4000-5000 to balance budget	-	(5,400)	(5,400)	(5,400)	
<b>Adjustments to Expenses</b> <u>2014-2015</u>					
Increase in Worker's Compensation Rate			-		
Step/Column for Certificated			2,000	2,000	
Step/Column for Classified			3,400	3,400	
Step/Column for Admin/Confidential			-		
Adjustments to expenditures 4000's - 5000's			(5,400)	(5,400)	
<b>Adjustments to Expenses</b> <u>2015-2016</u>					
Increase in Worker's Compensation Rate			-		
Step/Column for Certificated			-	2,000	
Step/Column for Classified			-	3,400	
Step/Column for Admin/Confidential			-		
Retiree benefit savings			-		
Adjustments to expenditures 4000's - 5000's				(5,400)	
<b>TOTAL PROJECTED EXPENSES</b>		625,733	625,733	625,733	625,733
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		0	0	0	0
<b>BEGINNING BALANCE</b>		0	0	0	0
<b>AUDIT ADJUSTMENTS</b>		0	0	0	0
<b>PROJECTED ENDING BALANCE</b>		0	0	0	0
Less:		0	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0		0
<b>PROJECTED RESTRICTED ENDING BALANCE</b>		0	0	0	0

2013-2014  
Expenses

2014-2015  
Expenses

2015-2016  
Expenses

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

Original Budget Assumptions

Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

4% Reserve Version

Budget Model Assumptions

2012-2013 Original Budget Unrestricted

Includes \$441 Per ADA reduction to RL

AS BASELINE DATA

20-Jun-12

		2012-2013 2nd Int Budget	2013-2014 Projection	2014-2015 Projection	2015-2016 Projection	2012-2013 Income COLA for 12-13 is 3.17% Unfunded added to RL Deficit
<b>INCOME</b>						
8000 Revenue Limit Sources		3,209,800	3,209,800	3,209,800	3,209,800	
8100-8200 Federal Revenues		31,501	31,501	31,501	31,501	
8300-8500 Other State Revenues		616,391	616,391	616,391	616,391	
8600-8700 Other Local Revenues		280,967	280,967	280,967	280,967	
<b>REVENUE BEFORE ADJUSTMENTS</b>		<b>4,138,659</b>	<b>4,138,659</b>	<b>4,138,659</b>	<b>4,138,659</b>	
<b>Adjustments to Income</b>						
<u>2012-2013</u>						
<b>Adjustments to Income</b>						
<u>2013-2014</u>						
Expand MAA Billing Program			-			<b>2013-2014</b>
COLA Adjustment	R. Limit 7,287.65 COLA 2.40% ADA 311.00		42,280	42,280	42,280	<b>Income</b> COLA for 13-14 is 2.40%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 4.00		(22,658)	(22,658)	(22,658)	Projected decline in ADA
Transfer in Fund 17			375,000			
Transfer in Fund 20 (Balance as of 2012 \$218,000)			218,000			
<u>2014-2015</u>						
<b>Adjustments to Income</b>						
Expand MAA Billing Program				-		<b>2014-2015</b>
COLA Adjustment	R. Limit 7,468.65 COLA 2.70% ADA 307.00			48,120	48,120	<b>Income</b> COLA for 14-15 is 2.70%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00			-	-	Projected decline in ADA
<u>2015-2016</u>						
<b>Adjustments to Income</b>						
Expand MAA Billing Program					-	<b>2015-2016</b>
COLA Adjustment	R. Limit 7,685.24 COLA 2.90% ADA 307.00				53,183	<b>Income</b> COLA for 15-16 is 2.90%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00				-	
<b>TOTAL PROJECTED REVENUE</b>		<b>4,138,659</b>	<b>4,751,281</b>	<b>4,206,401</b>	<b>4,259,583</b>	
<b>EXPENSES</b>						
1000 - Certificated Salaries		1,882,409	1,882,409	1,882,409	1,882,409	
2000 - Classified Salaries		725,202	725,202	725,202	725,202	
3000 - Benefits		992,188	992,188	992,188	992,188	
4000-6000 Books, Supplies, Etc.		718,593	718,593	718,593	718,593	
7100-7200 Other Outgo		11,550	11,550	11,550	11,550	
7300-7399 Indirect/Direct Support Costs		(61,460)	(61,460)	(61,460)	(61,460)	
Sub-total Expenses		4,268,482	4,268,482	4,268,482	4,268,482	
7600-8900 Transfers In/Out		(11,550)	(11,550)	(11,550)	(11,550)	
8980-8999 Contributions		518,449	518,449	518,449	518,449	
<b>TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS</b>		<b>4,775,381</b>	<b>4,775,381</b>	<b>4,775,381</b>	<b>4,775,381</b>	
<b>Adjustments to Expenses</b>						
<u>2012-2013</u>						
Monitor Enrollment & Daily Attendance so Adjustments to Budget Can Be Made Right Away		-	-	-	-	<b>2012-2013</b>
Manage Cash Flow		-	-	-	-	<b>Expenses</b>
<u>2013-2014</u>						
<b>Adjustments to Expenses</b>						
			-	-		<b>2013-2014</b>

Increase in Worker's Compensation Rate	-	-	-	-	
Increase in Unemployment Insurance Rate	-	-	-	-	
Step/Column for Certificated		22,000	22,000	22,000	
Step/Column for Classified		2,600	2,600	2,600	
Step/Column for Admin/Confidential		4,000	4,000	4,000	
Retiree benefit savings 2 retirees end coverage		(15,000)	(15,000)	(15,000)	
Reduction in 4000's & 5000's		(50,000)	(50,000)	(50,000)	
Reduce 1 FTE declining enrollment and funding loss		(60,000)	(60,000)	(60,000)	
Possible reduction in Legal (based on 11/12 EA)		(45,000)	(45,000)	(45,000)	
<b>Adjustments to Expenses</b>	<b>2014-2015</b>				
Increase in Worker's Compensation Rate					
Increase in Unemployment Insurance Rate					
Step/Column for Certificated			22,000	22,000	
Step/Column for Classified			2,600	2,600	
Step/Column for Admin/Confidential			4,000	4,000	
Retiree benefit savings or Increase			(5,000)	(5,000)	
9 Furlough days approximately \$19,700 per day			(177,300)	(177,300)	
Reduce more Stipends			(50,000)	(50,000)	
Reduce Transportation to one way (Staff & Operation)			(50,000)	(50,000)	
Freeze Step and Column 14/15 to ????			(28,600)	(28,600)	
Reduce all salaries by 1%			(25,352)	(25,352)	
<b>Adjustments to Expenses</b>	<b>2015-2016</b>				
Increase in Worker's Compensation Rate					
Increase in Unemployment Insurance Rate					
Step/Column for Certificated				22,000	
Step/Column for Classified				2,600	
Step/Column for Admin/Confidential				4,000	
Retiree benefit savings or Increase					
Freeze Step and Column 14/15 to ????				(28,600)	
<b>TOTAL PROJECTED EXPENSES</b>		<b>4,775,381</b>	<b>4,633,981</b>	<b>4,326,329</b>	<b>4,326,329</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		<b>(636,722)</b>	<b>117,300</b>	<b>(119,928)</b>	<b>(66,746)</b>
<b>BEGINNING BALANCE</b>		<b>856,274</b>	<b>219,552</b>	<b>336,852</b>	<b>216,924</b>
<b>AUDIT ADJUSTMENTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROJECTED ENDING BALANCE</b>		<b>219,552</b>	<b>336,852</b>	<b>216,924</b>	<b>150,178</b>
Less:					
Less: Unrealized Gains of Investments and Cash in County Treasury			0	0	0
<b>PROJECTED UNRESTRICTED RESERVES</b>		<b>219,552</b>	<b>336,852</b>	<b>216,924</b>	<b>150,178</b>
<b>TOTAL RESERVES AS PERCENT OF OUTGO</b>		<b>4.60%</b>	<b>7.27%</b>	<b>5.01%</b>	<b>3.47%</b>
<b>REQUIRED RESERVE</b>	<b>4.00%</b>	<b>216,045</b>	<b>210,389</b>	<b>198,082</b>	<b>198,082</b>
<b>OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17</b>		<b>375,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE</b>		<b>378,507</b>	<b>126,463</b>	<b>18,841</b>	<b>(47,905)</b>

Expenses

2014-2015

Expenses

2015-2016

Expenses

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

Fund 17 and 20 are transferred in 2013/2014

Negotiable Items

Biggs Unified School District MYP Unrestricted

Board Policy

PROJECTED MULTI-YEAR BUDGETS

5% Reserve Version

Budget Model Assumptions

2012-2013 Original Budget Unrestricted

Includes \$441 Per ADA reduction in RL

AS BASELINE DATA

20-Jun-12

		2012-2013 2nd Int Budget	2013-2014 Projection	2014-2015 Projection	2015-2016 Projection	2012-2013 Income COLA for 12-13 is 3.17% Unfunded added to RL Deficit
<b>INCOME</b>						
8000 Revenue Limit Sources		3,209,800	3,209,800	3,209,800	3,209,800	
8100-8200 Federal Revenues		250,479	250,479	250,479	250,479	
8300-8500 Other State Revenues		1,023,146	1,023,146	1,023,146	1,023,146	
8600-8700 Other Local Revenues		280,967	280,967	280,967	280,967	
<b>REVENUE BEFORE ADJUSTMENTS</b>		<b>4,764,392</b>	<b>4,764,392</b>	<b>4,764,392</b>	<b>4,764,392</b>	
<b>Adjustments to Income</b>	<b>2012-2013</b>					
<b>Adjustments to Income 2013-2014</b>						
Expand MAA Billing Program	R. Limit	7,287.65	-	-	-	<b>2013-2014</b> <b>Income</b>
COLA Adjustment	COLA	2.40%	42,280	42,280	42,280	COLA for 13-14 is 2.40%
	ADA	311,000				
Declining Enrollment Adjustment	Loss-ADA	4.00	(22,658)	(22,658)	(22,658)	Projected decline in ADA
for Revenue Limit ADA only; does not include Necessary Small School						
Transfer in Fund 17			375,000			
Transfer in Fund 20 (Balance as of 2012 \$218,000)			218,000			
<b>Adjustments to Income 2014-2015</b>						
Expand MAA Billing Program	R. Limit	7,468.65		-	-	<b>2014-2015</b> <b>Income</b>
COLA Adjustment	COLA	2.70%		48,120	48,120	COLA for 14-15 is 2.70%
	ADA	307,000				
Declining Enrollment Adjustment	Loss-ADA	0.00		-	-	Projected decline in ADA
for Revenue Limit ADA only; does not include Necessary Small School						
<b>Adjustments to Income 2015-2016</b>						
Expand MAA Billing Program	R. Limit	7,685.24			-	<b>2015-2016</b> <b>Income</b>
COLA Adjustment	COLA	2.90%			53,183	COLA for 15-16 is 2.90%
	ADA	307,000				
Declining Enrollment Adjustment	Loss-ADA	0.00		-	-	
for Revenue Limit ADA only; does not include Necessary Small School						
<b>TOTAL PROJECTED REVENUE</b>		<b>4,764,392</b>	<b>5,377,014</b>	<b>4,832,134</b>	<b>4,885,316</b>	
<b>EXPENSES</b>						
1000 - Certificated Salaries		2,095,267	2,095,267	2,095,267	2,095,267	
2000 - Classified Salaries		1,074,491	1,074,491	1,074,491	1,074,491	
3000 - Benefits		1,171,312	1,171,312	1,171,312	1,171,312	
4000-6000 Books, Supplies, Etc.		856,118	856,118	856,118	856,118	
7100-7200 Other Outgo		226,550	226,550	226,550	226,550	
7300-7399 Indirect/Direct Support Costs		(11,074)	(11,074)	(11,074)	(11,074)	
Sub-total Expenses		5,412,664	5,412,664	5,412,664	5,412,664	
7600-8900 Transfers In/Out		(11,550)	(11,550)	(11,550)	(11,550)	
8980-8999 Contributions		-	-	-	-	
<b>TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS</b>		<b>5,401,114</b>	<b>5,401,114</b>	<b>5,401,114</b>	<b>5,401,114</b>	
<b>Adjustments to Expenses 2012-2013</b>						
Monitor Enrollment & Daily Attendance so		-	-	-	-	<b>2012-2013</b> <b>Expenses</b>
Adjustments to Budget Can Be Made Right Away		-	-	-	-	
Manage Cash Flow		-	-	-	-	
<b>Adjustments to Expenses 2013-2014</b>						

Increase in Worker's Compensation Rate	-	-	-	-	<u>Expenses</u>
Increase in Unemployment Insurance Rate	-	-	-	-	
Step/Column for Certificated	-	22,000	22,000	22,000	
Step/Column for Classified	-	2,600	2,600	2,600	
Step/Column for Admin/Confidential	-	4,000	4,000	4,000	
Retiree benefit savings 2 retirees end coverage	-	(15,000)	(15,000)	(15,000)	
Reduction in 4000's & 5000's	-	(50,000)	(50,000)	(50,000)	
Reduce 1 FTE declining enrollment and funding loss	-	(60,000)	(60,000)	(60,000)	
Possible reduction in Legal (based on 11/12 EA)	-	(45,000)	(45,000)	(45,000)	
<b>Adjustments to Expenses</b>	<b>2014-2015</b>				<b>2014-2015</b>
Increase in Worker's Compensation Rate					<u>Expenses</u>
Increase in Unemployment Insurance Rate					
Step/Column for Certificated			22,000	22,000	
Step/Column for Classified			2,600	2,600	
Step/Column for Admin/Confidential			4,000	4,000	
Retiree benefit savings or Increase			(5,000)	(5,000)	
9 Furlough days approximately \$19,700 per day			(177,300)	(177,300)	
Reduce more Stipends			(50,000)	(50,000)	
Reduce Transportation to one way (Staff & Operation)			(50,000)	(50,000)	
Freeze Step and Column 14/15 to ????			(28,600)	(28,600)	
Reduce all salaries by 1%			(25,352)	(25,352)	
<b>Adjustments to Expenses</b>	<b>2015-2016</b>				<b>2015-2016</b>
Increase in Worker's Compensation Rate					<u>Expenses</u>
Increase in Unemployment Insurance Rate					
Step/Column for Certificated				22,000	
Step/Column for Classified				2,600	
Step/Column for Admin/Confidential				4,000	
Retiree benefit savings or Increase				-	
<b>TOTAL PROJECTED EXPENSES</b>	<b>5,401,114</b>	<b>5,259,714</b>	<b>4,952,062</b>	<b>4,980,662</b>	<b>POTENTIAL VARIABLES</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(636,722)</b>	<b>117,300</b>	<b>(119,928)</b>	<b>(95,346)</b>	> Projected ADA could be up or down for estimates
<b>BEGINNING BALANCE</b>	<b>856,274</b>	<b>219,552</b>	<b>336,852</b>	<b>216,924</b>	> COLA could be higher or lower
<b>AUDIT ADJUSTMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	> Special education billback could vary from current annual estimate
<b>PROJECTED ENDING BALANCE</b>	<b>219,552</b>	<b>336,852</b>	<b>216,924</b>	<b>121,578</b>	> Workers' Compensation premiums are likely to increase
Less:					> Employee health insurance premiums may increase beyond current cap
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	0	> Unpredictable increases in gas and electric bills
<b>PROJECTED UNRESTRICTED RESERVES</b>	<b>219,552</b>	<b>336,852</b>	<b>216,924</b>	<b>121,578</b>	> California economy in a state of uncertainty
<b>TOTAL RESERVES AS PERCENT OF OUTGO</b>	<b>4.06%</b>	<b>6.40%</b>	<b>4.38%</b>	<b>2.44%</b>	
<b>REQUIRED RESERVE</b>	<b>5.00%</b>	<b>301,342</b>	<b>294,272</b>	<b>278,890</b>	
<b>OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17</b>	<b>375,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE</b>	<b>293,210</b>	<b>42,580</b>	<b>(61,966)</b>	<b>(158,742)</b>	

Biggs Unified School District  
2012-2013 Projected Cash Flows  
6/19/2012

Actual	Actual												Total		
	July	August	September	October	November	December	January	February	March	April	May	June		Actual Total	2012-13 Original Budget
897,704	952,272	653,702	685,042	460,316	98,943	595,020	1,132,252	764,102	415,616	838,870	574,616		4,764,392	4,764,392	(435,150)

RECEIPTS

Revenue Limit Sources	July	August	September	October	November	December	January	February	March	April	May	June	Total	2012-13 Original Budget	Variance Check
State Aid - Current Year	0	0	363,282	0	0	0	0	13,066	0	64,740	22,269	0	1,122,118	1,557,271	(435,153)
State Aid - PY rec's in July	286,284	194,685	0	0	0	0	0	0	0	0	0	0	480,939	0	480,939
Prior Year Corrections	(28,719)	(19,528)	0	0	0	0	0	(1,381)	0	(6,841)	0	0	(56,469)	0	(56,469)
Property Taxes	0	0	0	117,877	5,085	913,248	0	468	0	570,812	5,250	45,094	1,657,834	1,657,834	0
In Lieu Taxes	0	(318)	(637)	(424)	(424)	(424)	(424)	(424)	(744)	(594)	(594)	(296)	(5,305)	(5,305)	0
Federal Sources	12,774	19,788	48,593	0	49,094	12,023	43,333	5,010	0	50,346	0	9,518	250,479	250,479	0
Other State Sources	42,165	0	32,395	56,562	33,423	46,278	60,573	33,423	11,210	105,926	46,278	45,970	514,202	514,202	0
Other State inc w/ Appr. - CY	0	0	45,382	22,266	12,003	34,719	109,782	2,795	450	35,891	27,255	4,874	295,417	386,850	(91,433)
Other State inc w/ Appr. - PY	54,165	36,829	0	0	0	0	0	0	0	0	0	0	90,994	0	90,994
Class Size Reduction	54,997	0	0	31,256	0	0	0	35,896	0	0	0	0	122,149	122,094	55,055
Other Local Sources	30,302	30,683	3,302	9,474	3,634	28,747	83,732	2,880	76,878	6,555	9,763	16,677	302,626	273,467	29,159
Other Sources	0	0	0	0	0	0	0	0	0	0	11,550	7,500	19,050	7,500	11,550
Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	451,968	262,109	492,317	237,010	102,814	1,034,591	995,756	91,732	87,793	826,834	121,771	129,337	4,794,034	4,764,392	(430,822)

DISBURSEMENTS

Salaries & Benefits	321,888	376,550	364,301	354,236	370,330	347,753	345,205	346,346	364,608	350,166	384,924	414,764	3,541,382	4,341,070	800,000
Operating Expenditures	75,513	184,128	98,388	107,501	93,857	192,171	73,319	113,536	72,796	53,615	1,101	5,670	1,064,823	1,071,594	100,000
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2009-10 Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	397,400	560,678	462,689	461,737	464,187	539,924	418,524	459,883	437,404	403,780	386,025	420,435	5,412,664	5,412,664	0

NET MONTHLY CHANGE

NET MONTHLY CHANGE	54,568	(298,569)	29,629	(224,726)	(361,373)	494,667	537,232	(368,150)	(349,611)	423,054	(284,253)	(291,097)			
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NET ENDING CASH

NET ENDING CASH	952,272	653,702	683,331	460,316	98,943	593,611	1,132,252	764,102	414,491	838,870	574,616	283,519			
Treasurer Cash (General Fund)	577,684	279,115	308,744	84,017	(277,355)	217,312	754,544	386,394	36,783	459,753	195,499	(95,598)			
Fund 17 (3527)	374,588	374,588	374,588	376,299	376,299	376,299	377,708	377,708	377,708	379,117	379,117	379,117			
Variance	0	0	0	0	0	0	0	0	0	0	0	0			
Total Cash (General and Fund 17)	952,272	653,702	683,331	460,316	98,943	593,611	1,132,252	764,102	414,491	838,870	574,616	283,519			



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	3,472,954.00	0.00	3,472,954.00	3,209,800.00	0.00	3,209,800.00	-7.6%
2) Federal Revenue		8100-8299	33,634.00	294,661.00	328,295.00	31,501.00	218,978.00	250,479.00	-23.7%
3) Other State Revenue		8300-8599	711,790.00	388,066.00	1,099,856.00	616,391.00	406,755.00	1,023,146.00	-7.0%
4) Other Local Revenue		8600-8799	307,683.00	2,672.00	310,355.00	280,967.00	0.00	280,967.00	-9.5%
5) TOTAL REVENUES			4,526,061.00	685,399.00	5,211,460.00	4,138,659.00	625,733.00	4,764,392.00	-8.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,799,021.43	263,643.50	2,062,664.93	1,882,409.00	212,858.00	2,095,267.00	1.6%
2) Classified Salaries		2000-2999	703,711.74	314,410.00	1,018,121.74	725,202.00	349,289.00	1,074,491.00	5.5%
3) Employee Benefits		3000-3999	939,574.89	183,639.87	1,123,214.76	992,188.00	179,124.00	1,171,312.00	4.3%
4) Books and Supplies		4000-4999	172,209.00	141,399.00	313,608.00	176,818.00	85,126.00	261,944.00	-16.5%
5) Services and Other Operating Expenditures		5000-5999	527,464.00	50,005.00	577,469.00	536,775.00	52,399.00	589,174.00	2.0%
6) Capital Outlay		6000-6999	160,821.00	0.00	160,821.00	5,000.00	0.00	5,000.00	-96.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,550.00	238,935.00	250,485.00	11,550.00	215,000.00	226,550.00	-9.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(68,330.00)	57,256.00	(11,074.00)	(61,460.00)	50,386.00	(11,074.00)	0.0%
9) TOTAL EXPENDITURES			4,245,952.06	1,249,288.37	5,495,250.43	4,268,482.00	1,144,182.00	5,412,664.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			260,098.94	(563,889.37)	(283,790.43)	(129,823.00)	(518,449.00)	(648,272.00)	128.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	22,651.00	0.00	22,651.00	11,550.00	0.00	11,550.00	-49.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(521,524.00)	521,524.00	0.00	(518,449.00)	518,449.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(498,873.00)	521,524.00	22,651.00	(506,899.00)	518,449.00	11,550.00	-49.0%

Expenditures by Object

Page 1

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(218,774.06)	(42,365.37)	(261,139.43)	(636,722.00)	0.00	(636,722.00)	143.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,075,048.00	42,366.00	1,117,414.00	856,273.94	0.63	856,274.57	-23.4%
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)			1,075,048.00	42,366.00	1,117,414.00	856,273.94	0.63	856,274.57	-23.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,075,048.00	42,366.00	1,117,414.00	856,273.94	0.63	856,274.57	-23.4%
2) Ending Balance, June 30 (E + F1e)			856,273.94	0.63	856,274.57	219,551.94	0.63	219,552.57	-74.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.90	0.90	0.00	0.90	0.90	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	856,273.94	(0.27)	856,273.67	219,551.94	(0.27)	219,551.67	-74.4%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	1,813,547.00	0.00	1,813,547.00	1,557,271.00	0.00	1,557,271.00	-14.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,822.00	0.00	31,822.00	31,822.00	0.00	31,822.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,920.00	0.00	1,920.00	1,920.00	0.00	1,920.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,935,681.00	0.00	1,935,681.00	1,935,681.00	0.00	1,935,681.00	0.0%
Unsecured Roll Taxes		8042	112,692.00	0.00	112,692.00	112,692.00	0.00	112,692.00	0.0%
Prior Years' Taxes		8043	4,341.00	0.00	4,341.00	4,341.00	0.00	4,341.00	0.0%
Supplemental Taxes		8044	3,527.00	0.00	3,527.00	3,527.00	0.00	3,527.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(437,885.00)	0.00	(437,885.00)	(440,255.00)	0.00	(440,255.00)	0.5%
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%
<b>Subtotal, Revenue Limit Sources</b>			<b>3,465,645.00</b>	<b>0.00</b>	<b>3,465,645.00</b>	<b>3,206,999.00</b>	<b>0.00</b>	<b>3,206,999.00</b>	<b>-7.5%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
Continuation Education ADA Transfer	2200	8091		0.00			0.00		0.0%
Community Day Schools Transfer	2430	8091		0.00			0.00		0.0%
Special Education ADA Transfer	6500	8091		0.00			0.00		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	10,605.00	0.00	10,605.00	8,106.00	0.00	8,106.00	-23.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,296.00)	0.00	(3,296.00)	(5,305.00)	0.00	(5,305.00)	61.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>3,472,954.00</b>	<b>0.00</b>	<b>3,472,954.00</b>	<b>3,209,800.00</b>	<b>0.00</b>	<b>3,209,800.00</b>	<b>-7.6%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	67,409.00	67,409.00	0.00	58,314.00	58,314.00	-13.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	2,155.00	0.00	2,155.00	1,481.00	0.00	1,481.00	-31.3%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA		8290		32,929.00	32,929.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		144,941.00	144,941.00		110,145.00	110,145.00	-24.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		32,868.00	32,868.00		33,506.00	33,506.00	1.9%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		11,663.00	11,663.00		11,663.00	11,663.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		3,474.00	3,474.00		5,350.00	5,350.00	54.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	31,479.00	1,377.00	32,856.00	30,020.00	0.00	30,020.00	-8.6%
<b>TOTAL FEDERAL REVENUE</b>			<b>33,634.00</b>	<b>294,661.00</b>	<b>328,295.00</b>	<b>31,501.00</b>	<b>218,978.00</b>	<b>250,479.00</b>	<b>-23.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		133,371.00	133,371.00		147,143.00	147,143.00	10.3%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		121,673.00	121,673.00		124,160.00	124,160.00	2.0%
Economic Impact Aid	7080-7091	8311		112,455.00	112,455.00		112,455.00	112,455.00	0.0%
Spec. Ed. Transportation	7240	8311		3,030.00	3,030.00		3,092.00	3,092.00	2.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	122,094.00	0.00	122,094.00	122,094.00	0.00	122,094.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,223.00	0.00	12,223.00	12,223.00	0.00	12,223.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	40,456.00	9,257.00	49,713.00	58,625.00	11,625.00	70,250.00	41.3%
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	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6680	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	537,017.00	8,280.00	545,297.00	423,449.00	8,280.00	431,729.00	-20.8%
<b>TOTAL OTHER STATE REVENUE</b>			<b>711,790.00</b>	<b>388,066.00</b>	<b>1,099,856.00</b>	<b>616,391.00</b>	<b>406,755.00</b>	<b>1,023,146.00</b>	<b>-7.0%</b>

Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	20,400.00	0.00	20,400.00	20,400.00	0.00	20,400.00	0.0%
Interest		8660	25,000.00	0.00	25,000.00	20,000.00	0.00	20,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	254,783.00	2,672.00	257,455.00	233,067.00	0.00	233,067.00	-9.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>307,683.00</b>	<b>2,672.00</b>	<b>310,355.00</b>	<b>280,967.00</b>	<b>0.00</b>	<b>280,967.00</b>	<b>-9.5%</b>
<b>TOTAL, REVENUES</b>			<b>4,526,061.00</b>	<b>685,399.00</b>	<b>5,211,460.00</b>	<b>4,138,659.00</b>	<b>625,733.00</b>	<b>4,764,392.00</b>	<b>-8.6%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,552,632.70	250,143.50	1,802,776.20	1,635,390.00	199,358.00	1,834,748.00	1.8%
Certificated Pupil Support Salaries		1200	45,339.00	0.00	45,339.00	45,969.00	0.00	45,969.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	201,049.73	13,500.00	214,549.73	201,050.00	13,500.00	214,550.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,799,021.43</b>	<b>263,643.50</b>	<b>2,062,664.93</b>	<b>1,882,409.00</b>	<b>212,858.00</b>	<b>2,095,267.00</b>	<b>1.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	8,961.00	205,363.00	214,324.00	10,375.00	232,653.00	243,028.00	13.4%
Classified Support Salaries		2200	238,741.97	106,787.00	345,528.97	241,361.00	114,254.00	355,615.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	26,931.30	0.00	26,931.30	34,156.00	0.00	34,156.00	26.8%
Clerical, Technical and Office Salaries		2400	318,203.00	0.00	318,203.00	322,789.00	0.00	322,789.00	1.4%
Other Classified Salaries		2900	110,874.47	2,280.00	113,154.47	116,521.00	2,382.00	118,903.00	5.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>703,711.74</b>	<b>314,410.00</b>	<b>1,018,121.74</b>	<b>725,202.00</b>	<b>349,289.00</b>	<b>1,074,491.00</b>	<b>5.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	149,837.32	20,407.99	170,245.31	156,229.00	18,001.00	174,230.00	2.3%
PERS		3201-3202	74,908.96	34,297.61	109,206.57	81,834.00	39,447.00	121,281.00	11.1%
OASDI/Medicare/Alternative		3301-3302	79,466.85	26,801.84	106,268.69	80,649.00	30,127.00	110,776.00	2.3%
Health and Welfare Benefits		3401-3402	356,936.83	71,809.54	428,746.37	399,419.00	69,426.00	468,845.00	9.4%
Unemployment Insurance		3501-3502	41,217.62	9,667.56	50,885.18	28,993.00	6,278.00	35,271.00	-30.7%
Workers' Compensation		3601-3602	57,819.37	13,490.25	71,309.62	58,461.00	12,716.00	71,179.00	-0.2%
OPEB, Allocated		3701-3702	170,774.00	0.00	170,774.00	180,157.00	0.00	180,157.00	5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,684.84	4,919.94	10,604.78	5,076.00	3,029.00	8,105.00	-23.6%
Other Employee Benefits		3901-3902	2,929.10	245.14	3,174.24	1,370.00	98.00	1,468.00	-53.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>939,574.89</b>	<b>183,639.87</b>	<b>1,123,214.76</b>	<b>992,188.00</b>	<b>179,124.00</b>	<b>1,171,312.00</b>	<b>4.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	5,365.00	16,874.00	22,239.00	15,000.00	6,325.00	21,325.00	-4.1%
Books and Other Reference Materials		4200	9,827.00	35,781.00	45,608.00	0.00	8,040.00	8,040.00	-82.4%
Materials and Supplies		4300	147,112.00	64,444.00	211,556.00	149,818.00	68,761.00	218,579.00	3.3%
Noncapitalized Equipment		4400	9,905.00	24,300.00	34,205.00	12,000.00	2,000.00	14,000.00	-59.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>172,209.00</b>	<b>141,399.00</b>	<b>313,608.00</b>	<b>176,818.00</b>	<b>85,126.00</b>	<b>261,944.00</b>	<b>-16.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,123.00	19,347.00	34,470.00	11,100.00	31,790.00	42,890.00	24.4%
Dues and Memberships		5300	9,200.00	140.00	9,340.00	10,500.00	490.00	10,990.00	17.7%
Insurance		5400 - 5450	36,740.00	0.00	36,740.00	34,238.00	0.00	34,238.00	-6.8%
Operations and Housekeeping Services		5500	161,050.00	0.00	161,050.00	165,500.00	0.00	165,500.00	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,205.00	2,000.00	35,205.00	35,800.00	1,000.00	36,800.00	4.5%
Transfers of Direct Costs		5710	14,007.00	(14,007.00)	0.00	14,007.00	(14,007.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	246,078.00	42,525.00	288,604.00	250,630.00	33,126.00	283,756.00	-1.7%
Communications		5900	12,000.00	0.00	12,000.00	15,000.00	0.00	15,000.00	25.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>527,404.00</b>	<b>50,905.00</b>	<b>577,409.00</b>	<b>536,775.00</b>	<b>52,399.00</b>	<b>589,174.00</b>	<b>2.0%</b>

Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	136,821.00	0.00	136,821.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,500.00	0.00	3,500.00	5,000.00	0.00	5,000.00	42.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	20,500.00	0.00	20,500.00	0.00	0.00	0.00	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>160,821.00</b>	<b>0.00</b>	<b>160,821.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-96.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	238,935.00	238,935.00	0.00	215,000.00	215,000.00	-10.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other	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		7436	11,550.00	0.00	11,550.00	11,550.00	0.00	11,550.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>11,550.00</b>	<b>238,935.00</b>	<b>250,485.00</b>	<b>11,550.00</b>	<b>215,000.00</b>	<b>226,550.00</b>	<b>-9.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(57,256.00)	57,256.00	0.00	(50,386.00)	50,386.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(11,074.00)	0.00	(11,074.00)	(11,074.00)	0.00	(11,074.00)	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(68,330.00)</b>	<b>57,256.00</b>	<b>(11,074.00)</b>	<b>(61,460.00)</b>	<b>50,386.00</b>	<b>(11,074.00)</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>4,245,962.06</b>	<b>1,249,268.37</b>	<b>5,495,250.43</b>	<b>4,266,482.00</b>	<b>1,144,182.00</b>	<b>5,412,664.00</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	22,651.00	0.00	22,651.00	11,550.00	0.00	11,550.00	-49.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			22,651.00	0.00	22,651.00	11,550.00	0.00	11,550.00	-49.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
Slate Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(521,524.00)	521,524.00	0.00	(518,449.00)	518,449.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(521,524.00)	521,524.00	0.00	(518,449.00)	518,449.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(498,873.00)	521,524.00	22,651.00	(506,899.00)	518,449.00	11,550.00	-49.0%

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	3,472,954.00	0.00	3,472,954.00	3,209,800.00	0.00	3,209,800.00	-7.5%
2) Federal Revenue		8100-8299	33,634.00	294,661.00	328,295.00	31,501.00	218,978.00	250,479.00	-23.7%
3) Other State Revenue		8300-8599	711,790.00	388,066.00	1,099,856.00	616,391.00	406,755.00	1,023,146.00	-7.0%
4) Other Local Revenue		8600-8799	307,683.00	2,672.00	310,355.00	280,967.00	0.00	280,967.00	-9.5%
5) TOTAL REVENUES			4,526,061.00	685,399.00	5,211,460.00	4,138,659.00	625,733.00	4,764,392.00	-8.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		2,270,921.93	712,339.71	2,983,261.64	2,398,298.00	636,846.00	3,035,144.00	1.7%
2) Instruction - Related Services	2000-2999		417,166.27	22,630.62	439,796.89	396,243.00	17,802.00	414,045.00	-5.9%
3) Pupil Services	3000-3999		75,647.72	218,127.04	293,774.76	75,902.00	224,148.00	300,050.00	2.1%
4) Ancillary Services	4000-4999		66,727.68	0.00	66,727.68	70,826.00	0.00	70,826.00	6.1%
5) Community Services	5000-5999		43,106.00	0.00	43,106.00	47,535.00	0.00	47,535.00	10.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		498,588.50	57,256.00	555,844.50	563,868.00	50,386.00	614,254.00	10.5%
8) Plant Services	8000-8999		862,253.96	0.00	862,253.96	704,260.00	0.00	704,260.00	-18.3%
9) Other Outgo	9000-9999	Except 7600-7699	11,550.00	238,935.00	250,485.00	11,550.00	215,000.00	226,550.00	-9.6%
10) TOTAL EXPENDITURES			4,245,962.06	1,249,288.37	5,495,250.43	4,268,482.00	1,144,182.00	5,412,664.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			280,098.94	(563,889.37)	(283,790.43)	(129,823.00)	(518,449.00)	(648,272.00)	128.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	22,651.00	0.00	22,651.00	11,550.00	0.00	11,550.00	-49.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(521,524.00)	521,524.00	0.00	(518,449.00)	518,449.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(498,873.00)	521,524.00	22,651.00	(506,899.00)	518,449.00	11,550.00	-49.0%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(218,774.06)	(42,365.37)	(261,139.43)	(636,722.00)	0.00	(636,722.00)	143.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,075,048.00	42,366.00	1,117,414.00	856,273.94	0.63	856,274.57	-23.4%
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)			1,075,048.00	42,366.00	1,117,414.00	856,273.94	0.63	856,274.57	-23.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,075,048.00	42,366.00	1,117,414.00	856,273.94	0.63	856,274.57	-23.4%
2) Ending Balance, June 30 (E + F1e)			856,273.94	0.63	856,274.57	219,551.94	0.63	219,552.57	-74.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.90	0.90	0.00	0.90	0.90	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			856,273.94	(0.27)	856,273.67	219,551.94	(0.27)	219,551.67	-74.4%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Estimated Actuals</u>	<u>2012-13 Budget</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.04	0.04
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.37	0.37
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.49	0.49
Total, Restricted Balance		0.90	0.90

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	234,569.00	234,569.00	0.0%
3) Other State Revenue		8300-8599	19,000.00	19,000.00	0.0%
4) Other Local Revenue		8600-8799	15,500.00	15,500.00	0.0%
5) TOTAL, REVENUES			269,069.00	269,069.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,277.57	96,163.00	-9.5%
3) Employee Benefits		3000-3999	42,914.43	36,112.00	-15.9%
4) Books and Supplies		4000-4999	110,535.00	124,970.00	13.1%
5) Services and Other Operating Expenditures		5000-5999	750.00	750.00	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	11,074.00	11,074.00	0.0%
9) TOTAL, EXPENDITURES			271,551.00	269,069.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(2,482.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,482.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,482.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,482.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,482.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	234,569.00	234,569.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			234,569.00	234,569.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	19,000.00	19,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			19,000.00	19,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	16,500.00	16,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(2,000.00)	(2,000.00)	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	1,000.00	1,000.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,500.00	15,500.00	0.0%
<b>TOTAL, REVENUES</b>			269,069.00	269,069.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	64,433.00	60,428.00	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	40,729.57	35,635.00	-12.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	1,115.00	100.00	-91.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>106,277.57</b>	<b>96,163.00</b>	<b>-9.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,221.02	11,345.00	-14.2%
OASDI/Medicare/Alternative		3301-3302	8,872.00	7,349.00	-17.2%
Health and Welfare Benefits		3401-3402	16,348.31	14,220.00	-13.0%
Unemployment Insurance		3501-3502	1,867.18	1,057.00	-43.4%
Workers' Compensation		3601-3602	2,605.92	2,141.00	-17.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,914.43</b>	<b>36,112.00</b>	<b>-15.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,535.00	6,534.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	102,000.00	116,436.00	14.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>110,535.00</b>	<b>124,970.00</b>	<b>13.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>750.00</b>	<b>750.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	11,074.00	11,074.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,074.00</b>	<b>11,074.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>271,551.00</b>	<b>269,069.00</b>	<b>-0.9%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	234,569.00	234,569.00	0.0%
3) Other State Revenue		8300-8599	19,000.00	19,000.00	0.0%
4) Other Local Revenue		8600-8799	15,500.00	15,500.00	0.0%
5) TOTAL, REVENUES			269,069.00	269,069.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		260,477.00	257,995.00	-1.0%
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		11,074.00	11,074.00	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			271,551.00	269,069.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(2,482.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,482.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,482.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,482.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,482.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	195,259.00	195,259.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			195,259.00	195,259.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,666.00	12,562.00	-14.3%
5) Services and Other Operating Expenditures		5000-5999	78,000.00	30,000.00	-61.5%
6) Capital Outlay		6000-6999	517,275.00	108,406.00	-79.0%
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			609,941.00	150,968.00	-75.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(414,682.00)	44,291.00	-110.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,651.00	11,550.00	-49.0%
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			(22,651.00)	(11,550.00)	-49.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(437,333.00)	32,741.00	-107.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	727,736.00	290,403.00	-60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,736.00	290,403.00	-60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,736.00	290,403.00	-60.1%
2) Ending Balance, June 30 (E + F1e)			290,403.00	323,144.00	11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	290,403.00	323,144.00	11.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	195,259.00	195,259.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			195,259.00	195,259.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			195,259.00	195,259.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,666.00	2,562.00	53.8%
Noncapitalized Equipment		4400	13,000.00	10,000.00	-23.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,666.00</b>	<b>12,562.00</b>	<b>-14.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,000.00	10,000.00	-73.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	20,000.00	-50.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>78,000.00</b>	<b>30,000.00</b>	<b>-61.5%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	517,275.00	108,406.00	-79.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>517,275.00</b>	<b>108,406.00</b>	<b>-79.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>609,941.00</b>	<b>150,968.00</b>	<b>-75.2%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	22,651.00	11,550.00	-49.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>22,651.00</b>	<b>11,550.00</b>	<b>-49.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(22,651.00)</b>	<b>(11,550.00)</b>	<b>-49.0%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	195,259.00	195,259.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			195,259.00	195,259.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		609,941.00	150,968.00	-75.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			609,941.00	150,968.00	-75.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(414,682.00)	44,291.00	-110.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,651.00	11,550.00	-49.0%
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			(22,651.00)	(11,550.00)	-49.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(437,333.00)	32,741.00	-107.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	727,736.00	290,403.00	-60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,736.00	290,403.00	-60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,736.00	290,403.00	-60.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	290,403.00	323,144.00	11.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,000.00	8,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	373,841.00	381,841.00	2.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			373,841.00	381,841.00	2.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			373,841.00	381,841.00	2.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	161,358.00	173,796.00	7.7%
	0000	9780		173,796.00	
	0000	9780	161,358.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	220,483.00	216,045.00	-2.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,000.00	8,000.00	0.0%
<b>TOTAL REVENUES</b>			8,000.00	8,000.00	0.0%

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

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	8,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	373,841.00	381,841.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			373,841.00	381,841.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			373,841.00	381,841.00	2.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	161,358.00	173,796.00	7.7%
Future Reserve Requirement	0000	9780		173,796.00	
Future reserve requirement	0000	9780	161,358.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	220,483.00	216,045.00	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	3,500.00	-12.5%
5) TOTAL, REVENUES			4,000.00	3,500.00	-12.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	3,500.00	-12.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,000.00	3,500.00	-12.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	216,106.00	220,106.00	1.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			216,106.00	220,106.00	1.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			216,106.00	220,106.00	1.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	220,106.00	223,606.00	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	4,000.00	3,500.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,000.00	3,500.00	-12.5%
<b>TOTAL REVENUES</b>			4,000.00	3,500.00	-12.5%

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	3,500.00	-12.5%
5) TOTAL, REVENUES			4,000.00	3,500.00	-12.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,000.00	3,500.00	-12.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,000.00	3,500.00	-12.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,106.00	220,106.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,106.00	220,106.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,106.00	220,106.00	1.9%
2) Ending Balance, June 30 (E + F1e)			220,106.00	223,606.00	1.6%
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			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	220,106.00	223,606.00	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,000.00	7,000.00	-58.8%
5) TOTAL REVENUES			17,000.00	7,000.00	-58.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	0.00	-100.0%
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			2,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			15,000.00	7,000.00	-53.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,000.00	7,000.00	-53.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,424.00	162,424.00	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,424.00	162,424.00	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,424.00	162,424.00	10.2%
2) Ending Balance, June 30 (E + F1e)			162,424.00	169,424.00	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	162,424.00	169,424.00	4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	15,000.00	5,000.00	-66.7%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>17,000.00</b>	<b>7,000.00</b>	<b>-58.8%</b>
<b>TOTAL REVENUES</b>			<b>17,000.00</b>	<b>7,000.00</b>	<b>-58.8%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	1,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,000.00	7,000.00	-58.8%
5) TOTAL REVENUES			17,000.00	7,000.00	-58.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,000.00	7,000.00	-53.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,000.00	7,000.00	-53.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,424.00	162,424.00	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,424.00	162,424.00	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,424.00	162,424.00	10.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	162,424.00	169,424.00	4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12		2012-13
		Estimated	Actuals	Budget
9010	Other Restricted Local	162,424.00		169,424.00
Total, Restricted Balance		162,424.00		169,424.00

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151.00	151.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151.00	151.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151.00	151.00	0.0%
2) Ending Balance, June 30 (E + F1e)			151.00	151.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	151.00	151.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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

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

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

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151.00	151.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151.00	151.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151.00	151.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			151.00	151.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	151.00	151.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,200.00	18,200.00	-21.6%
5) TOTAL, REVENUES			23,200.00	18,200.00	-21.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,900.00	18,900.00	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			18,900.00	18,900.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,300.00	(700.00)	-116.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			4,300.00	(700.00)	-116.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	191,306.00	195,606.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,306.00	195,606.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			191,306.00	195,606.00	2.2%
2) Ending Net Assets/Position, June 30 (E + F1e)			195,606.00	194,906.00	-0.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	195,606.00	194,906.00	-0.4%

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	15,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,200.00	3,200.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>23,200.00</b>	<b>18,200.00</b>	<b>-21.6%</b>
<b>TOTAL, REVENUES</b>			<b>23,200.00</b>	<b>18,200.00</b>	<b>-21.6%</b>

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,900.00	18,900.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>18,900.00</b>	<b>18,900.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>18,900.00</b>	<b>18,900.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,200.00	18,200.00	-21.6%
5) TOTAL REVENUES			23,200.00	18,200.00	-21.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		18,900.00	18,900.00	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			18,900.00	18,900.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			4,300.00	(700.00)	-116.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			4,300.00	(700.00)	-116.3%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	191,306.00	195,606.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,306.00	195,606.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			191,306.00	195,606.00	2.2%
2) Ending Net Assets/Position, June 30 (E + F1e)					
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	195,606.00	194,906.00	-0.4%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		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
<b>ELEMENTARY</b>						
1. General Education			354.31	338.23	338.23	338.23
a. Kindergarten	32.21	32.21				
b. Grades One through Three	116.91	116.91				
c. Grades Four through Six	133.11	133.11				
d. Grades Seven and Eight	61.28	61.28				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class	1.40	1.40		1.03	1.03	1.03
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	344.91	344.91	354.31	339.26	339.26	339.26
<b>HIGH SCHOOL</b>						
4. General Education			162.70	156.68	156.68	156.68
a. Grades Nine through Twelve	154.87	154.87				
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School	7.83	7.83				
5. Special Education						
a. Special Day Class	0.21	0.21				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	162.91	162.91	162.70	156.68	156.68	156.68
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
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	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	507.82	507.82	517.01	495.94	495.94	495.94
11. ADA for Necessary Small Schools also included in lines 3 and 6.			191.12			185.22
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	507.82	507.82	517.01	495.94	495.94	495.94
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	1.07					
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1.07	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

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

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

Budget available for inspection at:

Public Hearing:

Place: BUSD District Office 300 B St. Biggs  
Date: June 18, 2012

Place: District Office 300 B St, Biggs  
Date: June 27, 2012  
Time: 6:15 p.m.

Adoption Date: June 27, 2012

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

Contact person for additional information on the budget reports:

Name: PAMELA RAGAN  
Title: FINANCIAL OFFICER

Telephone: 530-868-1281 X 252  
E-mail: pragan@biggs.org

**Criteria and Standards Review Summary**

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Financial information for the North Valley Schools Insurance Group is available through the Butte School Self Funded JPA at the following website <http://www.bcoe.org/bssp/Financial.htm>

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 27, 2012

For additional information on this certification, please contact:

Name: Pamela Ragan

Title: Financial Officer

Telephone: 530-868-1281 X 252

E-mail: pragan@biggs.org

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,952.36	6,911.65
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,095.36	7,123.65
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,095.36	7,123.65
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	325.89	310.72
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	2,312,306.87	2,213,460.53
6. Allowance for Necessary Small School	0489	2,003,341.00	1,942,163.00
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		93,152.00
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	4,315,647.87	4,248,775.53
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.80246	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,463,134.79	3,302,488.24
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	50,782.00	50,782.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	10,605.00	8,106.00
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)	---	40,177.00	42,676.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,503,311.79	3,345,164.24

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	1,652,098.00	1,649,728.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	3,296.00	5,305.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	1,648,802.00	1,644,423.00
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	1,854,509.79	1,700,741.24
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	9,911.00	6,443.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(31,051.79)	(137,027.24)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(40,962.79)	(143,470.24)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	1,813,547.00	1,557,271.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	1,813,547.00	

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

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c (5b))	Estimated/Unaudited Actuals (Form RL, Line 5c (5b))		
Third Prior Year (2009-10)	355.36	360.58	N/A	Met
Second Prior Year (2010-11)	360.07	351.39	2.4%	Not Met
First Prior Year (2011-12)	325.77	325.89	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	310.72			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2009-10)		558	575	N/A	Met
Second Prior Year (2010-11)		559	556	0.5%	Met
First Prior Year (2011-12)		529	525	0.8%	Met
Budget Year (2012-13)		512			

**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)	558	575	97.0%
Second Prior Year (2010-11)	530	556	95.3%
First Prior Year (2011-12)	508	525	96.8%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	496	512	96.9%	Met
1st Subsequent Year (2013-14)	492	508	96.9%	Met
2nd Subsequent Year (2014-15)	492	508	96.9%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	7,095.36	7,123.65	7,287.65	7,468.65
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.80246	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,693.74	5,537.07	5,664.54	5,805.23
d. Prior Year Funded BRL per ADA		5,693.74	5,537.07	5,664.54
e. Difference (Step 1c minus Step 1d)		(156.67)	127.47	140.69
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-2.75%	2.30%	2.48%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	325.89	310.72	306.72	306.72
b. Prior Year Revenue Limit (Funded) ADA		325.89	310.72	306.72
c. Difference (Step 2a minus Step 2b)		(15.17)	(4.00)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-4.65%	-1.29%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		-7.40%	1.01%	2.48%
Revenue Limit Standard (Step 3, plus/minus 1%):		-8.40% to -6.40%	.01% to 2.01%	1.48% to 3.48%

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)	1,652,098.00	1,649,728.00	1,682,723.00	1,716,378.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	3,465,645.00	3,206,999.00	3,286,004.00	3,373,329.00
District's Projected Change in Revenue Limit:		-7.46%	2.46%	2.66%
Revenue Limit Standard:		-8.40% to -6.40%	.01% to 2.01%	1.48% to 3.48%
Status:		Met	Not 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 decrease in Budget Year assumes the trigger is pulled with loss of \$441 per ADA and a reduction for a tier of funding loss at the NSS High School. The 13/14 year assumes a COLA of 2.4% and continued reduction of \$441 per ADA. Fiscal Year 14/15 assumes 2.7% COLA, level ADA and continued reduction of \$441 per ADA.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	3,415,571.41	4,056,865.08	84.2%
Second Prior Year (2010-11)	3,378,185.04	4,506,732.32	75.0%
First Prior Year (2011-12)	3,442,308.06	4,245,962.06	81.1%
	Historical Average Ratio:		80.1%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	76.1% to 84.1%	76.1% to 84.1%	76.1% to 84.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2012-13)	3,599,799.00	4,268,482.00	84.3%	Not Met
1st Subsequent Year (2013-14)	3,553,399.00	4,633,981.00	76.7%	Met
2nd Subsequent Year (2014-15)	3,295,747.00	4,326,329.00	76.2%	Met

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

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

- 1a. STANDARD 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)

The continued reduction in revenue causes the ratio to grow. The Board and District Administration are trying to make enough reductions to insure the salaries stay inline with the revenue decreases. These will be an impossible task in subsequent years without a drastic change to operations.

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):	-7.40%	1.01%	2.48%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.40% to 2.60%	-8.99% to 11.01%	-7.52% to 12.48%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.40% to -2.40%	-3.99% to 6.01%	-2.52% to 7.48%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2011-12)	328,295.00		
Budget Year (2012-13)	250,479.00	-23.70%	Yes
1st Subsequent Year (2013-14)	250,299.00	-0.07%	No
2nd Subsequent Year (2014-15)	250,299.00	0.00%	No

Explanation:  
(required if Yes)

The loss of Ed Jobs, SFSF and reduction in MAA make-up the decline in Federal funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2011-12)	1,099,856.00		
Budget Year (2012-13)	1,023,146.00	-6.97%	No
1st Subsequent Year (2013-14)	1,023,146.00	0.00%	No
2nd Subsequent Year (2014-15)	1,023,146.00	0.00%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2011-12)	310,355.00		
Budget Year (2012-13)	280,967.00	-9.47%	No
1st Subsequent Year (2013-14)	280,967.00	0.00%	No
2nd Subsequent Year (2014-15)	280,967.00	0.00%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2011-12)	313,608.00		
Budget Year (2012-13)	261,944.00	-16.47%	Yes
1st Subsequent Year (2013-14)	211,944.00	-19.09%	Yes
2nd Subsequent Year (2014-15)	211,944.00	0.00%	No

Explanation:  
(required if Yes)

The reduction in expenses between 11/12 and 12/13 is related to the carryover of SFSF being spent in 11/12 in the 4000's. The budgets in subsequent years have been reduced to match the revenue reduction.

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

First Prior Year (2011-12)	577,409.00		
Budget Year (2012-13)	589,174.00	2.04%	Yes
1st Subsequent Year (2013-14)	544,174.00	-7.64%	Yes
2nd Subsequent Year (2014-15)	544,174.00	0.00%	No

Explanation:  
(required if Yes)

The increase in expenses between 11/12 and 12/13 is related to increasing the legal budget for 12/13 due to impasse hearing. The subsequent years show a reduction to the 5000's in legal.

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)	1,738,506.00		
Budget Year (2012-13)	1,554,592.00	-10.58%	Met
1st Subsequent Year (2013-14)	1,554,412.00	-0.01%	Met
2nd Subsequent Year (2014-15)	1,554,412.00	0.00%	Met

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

First Prior Year (2011-12)	891,017.00		
Budget Year (2012-13)	851,118.00	-4.48%	Met
1st Subsequent Year (2013-14)	756,118.00	-11.16%	Not Met
2nd Subsequent Year (2014-15)	756,118.00	0.00%	Met

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

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

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

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

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

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

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

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

The reduction in expenses between 11/12 and 12/13 is related to the carryover of SFSF being spent in 11/12 in the 4000's. The budgets in subsequent years have been reduced to match the revenue reduction.

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

The increase in expenses between 11/12 and 12/13 is related to increasing the legal budget for 12/13 due to impasse hearing. The subsequent years show a reduction to the 5000's in legal.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	5,412,664.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	5,412,664.00	54,126.64	0.00	Not Met

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

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	361,308.35	289,592.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	449,993.22	541,184.25	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			220,483.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			856,273.94
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.27)
f. Available Reserves (Lines 1a through 1e)	811,301.57	830,776.25	1,076,756.67
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,594,038.20	6,000,378.11	5,495,250.43
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	5,594,038.20	6,000,378.11	5,495,250.43
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	14.5%	13.8%	19.6%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):	<b>4.8%</b>	<b>4.6%</b>	<b>6.5%</b>

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	92,651.10	4,091,499.08	N/A	Met
Second Prior Year (2010-11)	80,829.10	4,715,273.32	N/A	Met
First Prior Year (2011-12)	(218,774.06)	4,245,962.06	5.2%	Met
Budget Year (2012-13) (Information only)	(636,722.00)	4,268,482.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	344,460.00	808,718.12	N/A	Met
Second Prior Year (2010-11)	385,467.00	994,218.22	N/A	Met
First Prior Year (2011-12)	682,573.00	1,075,048.00	N/A	Met
Budget Year (2012-13) (Information only)	856,273.94			

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

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$61,000 (greater of)	0	to	300
4% or \$61,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	496	492	492
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	5,412,664.00	5,259,714.00	4,952,062.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,412,664.00	5,259,714.00	4,952,062.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	216,506.56	210,388.56	198,082.48
6. Reserve Standard - by Amount (\$61,000 for districts with 0 to 1,000 ADA, else 0)	61,000.00	61,000.00	61,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	216,506.56	210,388.56	198,082.48

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	219,551.94		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.27)		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	216,045.00	210,389.00	198,083.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	435,596.67	210,389.00	198,083.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.05%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	216,506.56	210,388.56	198,082.48
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

Yes

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

Impasse with Certificated Bargaining Unit.

**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?

Yes

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:

Due to the ongoing Revenue Limit Reductions the District will be using General Fund ending balance carryover of one-time Tier III, MAA and the Special Reserve Funds to balance the budget for the two subsequent years. Additional reductions will be needed in order to maintain a positive or qualified budget.

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

Yes

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

MAA, Forest Reserve and Mandated Cost are all subject to reauthorization or participation. All State revenue is uncertain and subject to change due to the volatile economic crisis.

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2011-12)	(521,524.00)			
Budget Year (2012-13)	(518,449.00)	(3,075.00)	-0.6%	Met
1st Subsequent Year (2013-14)	(518,449.00)	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	(518,449.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2011-12)	22,651.00			
Budget Year (2012-13)	11,550.00	(11,101.00)	-49.0%	Met
1st Subsequent Year (2013-14)	11,550.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	431,550.00	420,000.00	3636.4%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

The lease revenue note is due in 14/15. The total due will be transferred in from Fund 14.

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

Explanation:  
(required if NOT met)

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

Project information:  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	56000-8011	Varies depending on where salaries are budgeted	25,113

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Lease Revenue Note	3	State Critical Hardship Program	56101-7438 & 7439	420,000
		Funding is held in DM Fund 14 and transferred to		
		General Fund to make payments		

Type of Commitment (continued)	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,113	25,113	25,113	25,113

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Lease Revenue Note	11,550	11,550	11,550	431,550
<b>Total Annual Payments:</b>	<b>36,663</b>	<b>36,663</b>	<b>36,663</b>	<b>456,663</b>
<b>Has total annual payment increased over prior year (2011-12)?</b>		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The funds are held in Fund 14 and transferred to the General Fund annually to cover the payments due.

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

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

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

No

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

Explanation:  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
	218,675

4. OPEB Liabilities Data must be entered.

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. OPEB Contributions

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	364,831.00	364,831.00	364,831.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	180,157.00	165,197.00	159,560.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	180,157.00	165,197.00	159,560.00
d. Number of retirees receiving OPEB benefits	16	14	13

**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:

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.5	29.4	28.4	28.4

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

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

No

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

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

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

Salaries and benefits as well as language have been unsettled since 2008.

**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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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% 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

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

7. Amount included for any tentative salary schedule increases

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
543,700	543,700	543,700
100.0%	100.0%	100.0%
1.0%	0.0%	0.0%

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

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

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

- 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
24,000	24,000	24,000
3.0%	3.0%	3.0%

**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.):

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	26.4	26.7	26.7	26.7

**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.

12/13 Salaries and benefits unsettled

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)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year or			
<b>Multiyear Agreement</b>			
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

10,000

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2012-13)	(2013-14)	(2014-15)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	276,344	276,344	276,344
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2012-13)	(2013-14)	(2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	6,000	6,000	6,000
3. Percent change in step & column over prior year	5.0%	5.0%	5.0%

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	6.4	6.4	6.4	6.0

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

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

No

If Yes, complete question 2.

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

Confidential unsettled salaries and benefits since 2008.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

6,100

4. Amount included for any tentative salary schedule increases

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	114,617	114,617	114,617
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	4,000	4,000	4,000
Percent change in step & column over prior year			

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	1,470	1,470	1,470
Percent change in cost of other benefits over prior year	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?

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

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

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

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

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

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

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

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

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

Comments:  
(optional)

A6- THE DISTRICT CURRENTLY PROVIDES UNCAPPED MEDICAL BENEFITS TO CLASSIFIED RETIREES FOR A MAXIMUM OF 5 YEARS OR MEDICARE ELIGIBLE WHICHEVER COMES FIRST.

**End of School District Budget Criteria and Standards Review**