



COVINA-VALLEY
UNIFIED SCHOOL DISTRICT



"Creating Extraordinary Futures!"

Covina-Valley Unified School District

2012-13 Adopted Budget

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2011-12 Budget Assumptions

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COVINA VALLEY

UNIFIED SCHOOL DISTRICT

District Superintendent
Catherine J. Nichols, Ed.D.

Board of Education
Mary L. Ranes, M.D.
Charles M. Kemp
William L. Knoll
Dorell A. Myrick
Richard M. White

Date: June 27, 2012

To: Board Members and Superintendent Dr. Catherine J. Nichols

From: David A. Rivera, Chief Business Official

RE: Preliminary Budget Assumptions for Proposed 2012-13 Budget

Background Information

State laws mandate that school districts file with Los Angeles County Office a Board approved annual budget no later than June 30th of each year. The proposed budget is to include a multi-year projection which covers the current year and subsequent two fiscal periods.

Current Considerations

This report was prepared following the guidelines and assumptions approved by the Los Angeles County Office of Education in accordance with Governor Brown's May Revision.

The reporting schedule is shown below:

	Closing Date	Filing Date
First Interim	Oct 31, 2012	Dec 15, 2012
Second Interim	Jan 31, 2013	Mar 15, 2013

Section I

2012-13 Budget Assumptions Summary

Summary of Adopted Budget Assumptions

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>Revenue Limit</u>			
Statutory COLA	3.24%	2.50%	2.70%
COLA Amount	\$212/ADA	\$169/ADA	\$187/ADA
Applied Deficit Factor	(22.272%)	(22.272%)	(22.272%)
 Budgeted COLA	 3.24%	 2.50%	 2.70%
 Net ADA Funding	 \$5,231.83	 \$5,363.36	 \$5,508.89
Incremental Change	\$56.14	\$131.53	\$145.53
 Funded ADA	 12,933	 12,728	 12,440
Decrease in Funded ADA	(298)	(205)	(288)
 <u>On-Going (SELPA) Funds</u>			
Special Education billing	\$1,200,000	\$1,200,000	\$1,200,000
 <u>Restricted Program (COLA)</u>			
Federal Programs	None Projected	None Projected	None Projected
State Programs	None Projected	None Projected	None Projected
Special Education	None Projected	None Projected	None Projected
 <u>Class Size Reduction</u>			
Per Student Funding	\$1,071	\$1,071	\$1,071
 <u>Lottery (per ADA)</u>			
Unrestricted	\$118.00	\$118.00	\$118.00
Prop 98	\$23.75	\$23.75	\$23.75

Adopted Budget
Assumptions Summary -
contd.

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>Inter-fund Transfers</u>			
Adult Education Fund	\$2,000,000	\$2,000,000	\$2,000,000
Deferred Maintenance	\$750,000	\$750,000	\$750,000
Building Fund	\$613,124	\$613,124	\$613,124
<u>General Fund Contributions</u>			
Special Education	As Budgeted	Plus \$330,000	Plus \$330,000
Transportation	As Budgeted	Plus \$150,000	Plus \$150,000
Restricted Maintenance	2.8%	3%	3%
<u>Step, Column and Longevity</u>			
Incremental Costs	As Budgeted	\$629,039	\$845,351
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	Plus \$350,000	Plus \$350,000
<u>Change in Teacher Staffing</u>			
Growth (Decline)	(17)	(11)	(7)
<u>Utility Budgets</u>			
Incremental Change	As Budgeted	Plus \$199,769	Plus \$189,769
Interest Income	1%	1%	1%

Section II

Revenue Considerations

Base Revenue Limit

- The primary source of funding for the District is from base funding provided for students attending school, this is commonly referred to as average-daily-attendance. The conventional method of projecting average daily attendance (ADA) consists of adjusting enrollment projection by prior year absenteeism rate (4.35%). According to apportionment funding law, the high number between the current and prior year is used for revenue limit funding purposes. ADA for 2011-12 was 12,764 and is projected at 12,559 for the budget year.
- As indicated in the table below, the State Budget Act continues to apply significant funding deficits to school districts. Since Proposition 98 was enacted, the State has provided full funding in only five (5) of twenty-two (22) years. The last year school districts received 100% funding was 2007-08. For the budget year, the applied deficit has reached a historic high of 22.272%. The net base funding changed from \$5,175.69 to \$5,231.83, increasing per-student-funding by \$56.14 for 2012-13. The projected applied deficit factor now tallies over \$18.9 million in 2012-13.

Factors	2011-12	2012-13
BRL/ADA	\$6,367.18	\$6,510.18
RL COLA	2.24% or \$143	3.24% or \$212
Additional ADA Adjustment	\$8.48/ADA	\$8.76/ADA
Subtotal (Before Deficit)	\$6,518.66	\$6,730.94
Deficit Factor	-20.602% or (\$1,342.97)	-22.272% or (\$1,499.11)
Net Base Revenue Limit	\$5,175.69	\$5,231.83
Change in per-pupil-funding	(\$54.56)/ADA	\$56.14/ADA

- Revenues are now projected at \$67.6 million, a decrease of \$1.1 million over the prior year. Based on data provided by the Los Angeles County Assessor's Office, the District anticipates collecting \$9.8 million in property taxes. The outstanding balance of \$57.8 million is being subsidized by the State and commonly referred to as state aid.

- As a result of the state budget crisis, districts have experienced delayed payments for a sizable portion of state aid funding. For Covina-Valley Unified School District, the amount of the budget year funds deferred into the new fiscal year equals 43.9% or \$25.4 million.
- The District has declined over 1,700 students since the 2006-07 fiscal year. In addition to state imposed funding reductions and based on most recent trends, the organization will likely be coping with a budget shortfall ranging over \$1.0 million a year, as a result of serving fewer students.

Federal and State Categorical Program

- Projections have been revised to reflect authorizations provided under the State Budget Act and/or changes in funding level.
- Estimated 2011-12 carryover and deferrals of \$833,609 have also been included. Carryover is estimated at \$313,347 and deferrals at \$520,262.
- As authorized under the State Budget Act and presented to the Board in May 2012, budget projections include estimated transfers into General Fund Reserves from Tier III Program. The table below outlines the estimated amount of transfers incorporated in budget projections.

Resource	Program	Funding	Transfers
06258	Physical Education Grant	\$ 88,053	\$ 88,053
06350	ROP Program	\$ 885,771	\$ -
06405	School Safety	\$ 215,247	\$ 103,144
07055	CAHSEE	\$ 144,046	\$ 144,046
07080	School Counseling	\$ 453,197	\$ -
07140	GATE	\$ 94,821	\$ 74,821
07156	Instructional Materials Fund	\$ 810,244	\$ -
07271	PAR	\$ 53,198	\$ 20,751
07294	Math and Reading	\$ 103,214	\$ 103,214
07390	Pupil Retention	\$ 41,518	\$ 41,518
07392	Teacher Credentialing	\$ 23,945	\$ -
07393	Professional Development Block Grant	\$ 548,904	\$ 500,000
07394	Targeted Instructional Improvement	\$ 961,485	\$ 581,485
07395	School and Library Improvement Grant	\$ 737,046	\$ 657,099
06760	Arts and Music Block Grant	\$ 195,875	\$ 150,875
07325	Administrator Training Program	\$ 14,000	\$ -
06285	Community-Based English Tutoring (CBET)	\$ 51,086	\$ -
	Subtotal	\$ 5,421,650	\$ 2,465,006
	Other Funds		
	Adult Education (Transfer)	\$ -	\$ 2,000,000
06092	Cal-Safe	\$ 165,230	\$ -
	Deferred Maintenance (Transfer)	\$ -	\$ 750,000
	Total	\$ 5,586,880	\$ 5,215,006

Other Programs

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$1.85 million, a decrease of \$48 thousand over 2011-12. Program funding is computed at \$118 per unit of ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$373 thousand, a decrease of \$7,535 over 2011-12. Program funding is computed at \$23.75 per unit of ADA.
- K-3 Class Size Reduction program revenue is budgeted at \$2.7 million, no change over previous year. Funding is tabulated using per-pupil funding rate of \$1,071. Estimates have been adjusted according to the sliding scale for classes over 20 students and for decline in student enrollment.
- In the State Budget Act, there is no appropriation to fund Mandated Cost Claims. Currently, no revenue has been budgeted for the 2012-13 fiscal year.
- Interest earnings are budgeted at \$100 thousand, assuming a 1.2% interest rate and an average daily cash balance of about \$7.45 million. This amount is net of legally required and mandated interest earnings transfers.

Section III

Expenditure Considerations

Personnel Costs Additions/Deletions to Unrestricted General Fund

- Starting with the 2010-11 fiscal year, the Board of Education and the associations reached a multi-year agreement covering September 2010 through August 2013. The agreement included concessions in salaries and benefits. The agreement included contingency language based on ending fund balances for 2011-12. Since reserve levels will exceed minimum balances outlined in bargaining agreements, budget year projections include restoration of earlier reductions and are delineated below:

Salary Calculations

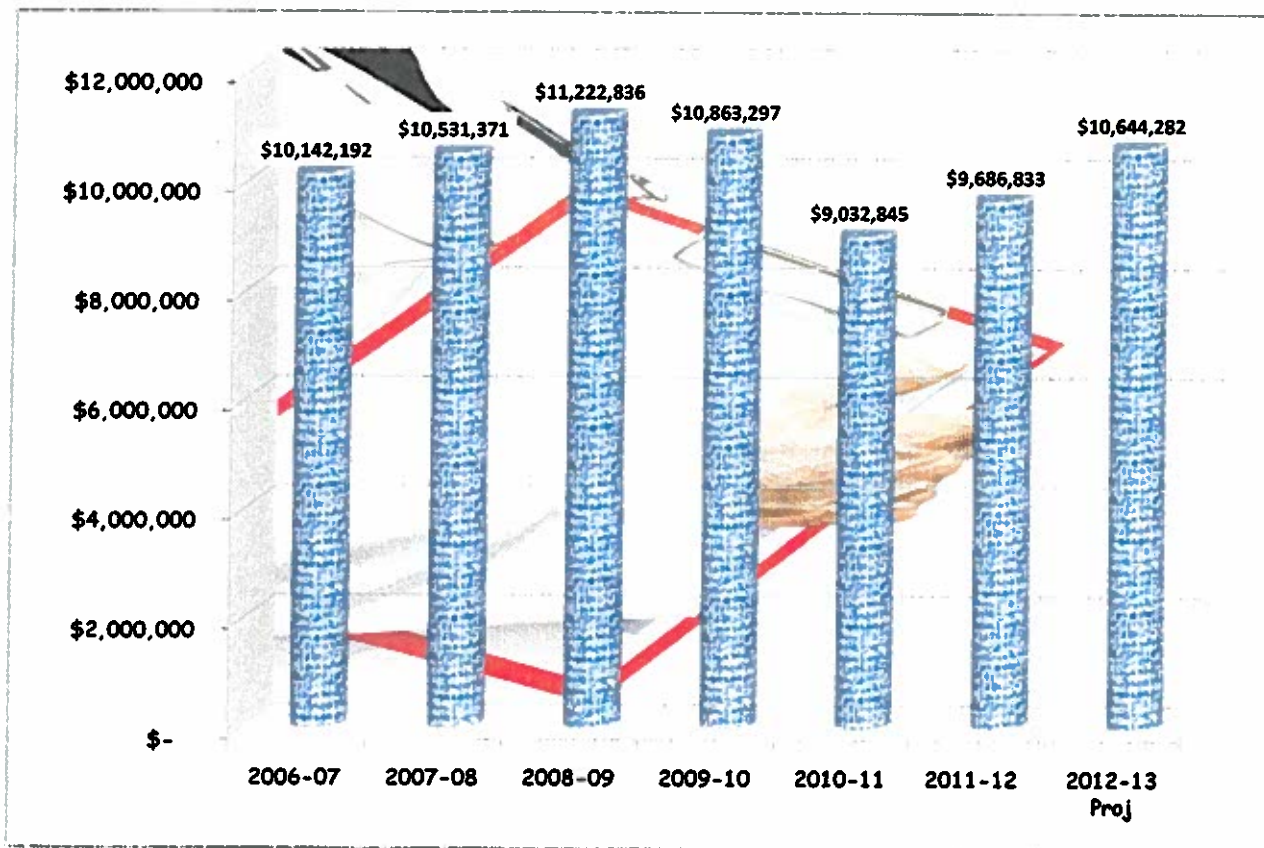
- For fiscal year 2012-13, all furlough days were eliminated and salaries and benefits have been restored. This totals approximately \$3.7 million for the Total General Fund.
- Projections incorporate added costs for step, column and longevity totaling approximately \$675 thousand.

Contribution for Health and Welfare Benefits

- In accordance with the master agreement(s), employee contributions for medical insurance coverage were to remain unchanged for the 2011-12. Shown below are the monthly employee contribution levels for 2011-12 and 2012-13, which are deducted and paid on a tenthly basis.

	<u>Employee Contributions</u>	
<u>All HMO Plans</u>	<u>2011-12</u>	<u>2012-13</u>
Employee	\$ 35	\$ 0
Dependent	\$ 70	\$35
Family	\$140	\$70
 <u>Health Net (PPO)</u>	 <u>2011-12</u>	 <u>2012-13</u>
Employee	\$ 65	\$ 0
Dependent	\$130	\$ 65
Family	\$200	\$100

- In addition to medical insurance coverage, the District provides, at no cost to employees, dental and vision insurance. All benefited employees are eligible to participate in the abovementioned insurance packages.
- Budget projections also include additional contributions to cover health premium rate increases plus the reduction in employee contributions per the collective bargaining agreement.
- As the chart below reflects, the General Fund costs for health and welfare benefits are estimated at \$10.6 million, an increase of \$1 million over the prior year.



Contributions to Statutory benefits are budgeted as follows:

▪ State Teachers Retirement System (STRS)	8.25%
▪ Public Employee Retirement System (PERS)	11.417%
▪ PERS Reduction (Assessment to School Districts)	1.603%
▪ OASDI (Social Security for School Sector)	6.200%
▪ Medicare	1.450%
▪ State Unemployment Insurance (SUI)	1.100%
▪ Workers Compensation Premium	.620%
▪ Retiree Benefits (GASB 43 & 45)	.870%

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 12.29% for certificated staff and 23.26% for classified personnel subject to PERS.

Projected Certificated Personnel Staffing Ratios

Regular Education	Special Education	Student/Teacher Ratios
Grades K-3: 3,282	422 Students	Grades K-3: 22:1
Grades 4-8: 4,472		Grades 4-5: 35:1
Grades 9-12: 4,734		Grades 6-8: 37:1
	Total: 12,910 Students	Grades 9-12: 37:1

Unrestricted General Fund Expenditures include

- Substitute teacher costs are budgeted at \$925 thousand. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from \$315 to \$425. Other authorized pay rates consist of \$115 for short-term and up to \$217.88 for long-term assignments.
- Restricted Routine Maintenance Account (RRMA) contribution is now budgeted at \$3.1 million, which reflects a 2.8% contribution level. Enacted under the State Budget Act, the District has the flexibility not to make a 3% contribution level. The District is taking advantage of that flexibility in 2012-13. The 3% contribution level has been suspended through the 2013-14 fiscal year.
- Indirect support charges (charges to other programs and funds of the District):

Categorical Program.....	\$1.2 million
SELPA AU Trust (Fund 01.1)	\$52 thousand
Adult Education (Fund 11).....	\$250 thousand
Child Development (Fund 12).....	\$94 thousand
Nutrition Services (Fund 13).....	\$201 thousand

District indirect rate for 2012-13 is 5.93%. This rate is applicable for most categorical programs, Child Development Fund, and for the first time, Adult Education Fund. The State is now considering Adult Fund as an unrestricted Tier III program and subject to the District's individual indirect rate. The state has established the rate for Nutrition Services at 4.46%.

- Liability and property damage insurance in General Fund is budgeted for \$448 thousand.
- Utility, postage, and other operating costs are budgeted at \$3.4 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$560 thousand; natural gas for \$132 thousand; lights and power for \$2.0 million; laundry services for \$29 thousand; waste disposal for \$144 thousand; pest control for \$122 thousand; and, water for \$449 thousand

Contributions from General Fund

- Special Education is budgeted at \$5.6 million.
- Special Education Transportation is budgeted at \$648 thousand.
- Regular Home-to-School Transportation Program is budgeted at \$218 thousand.

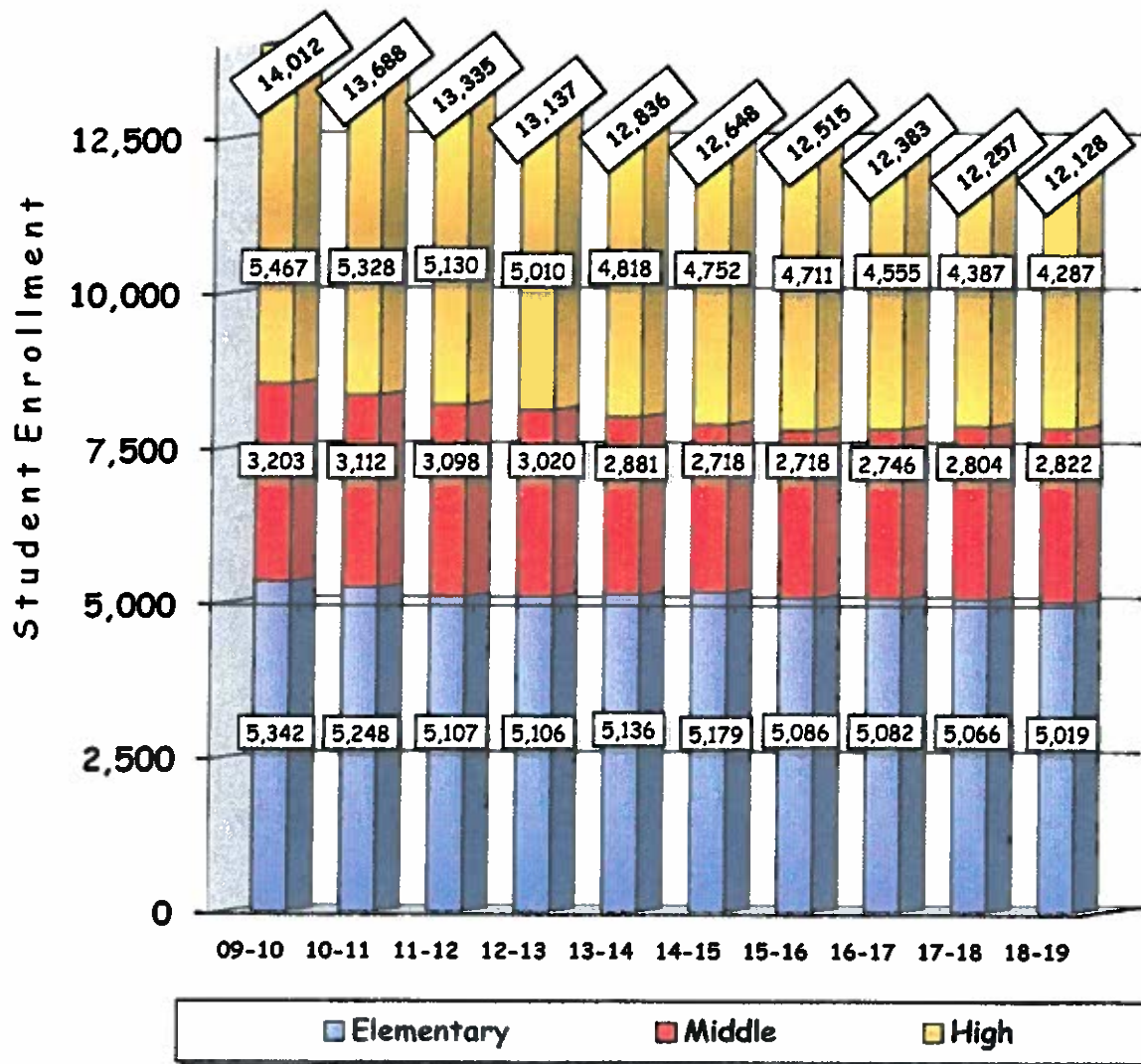
Section IV

Financial Analysis

Student Enrollment Trends

- The Adopted Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.

Enrollment Data for Grades K-12

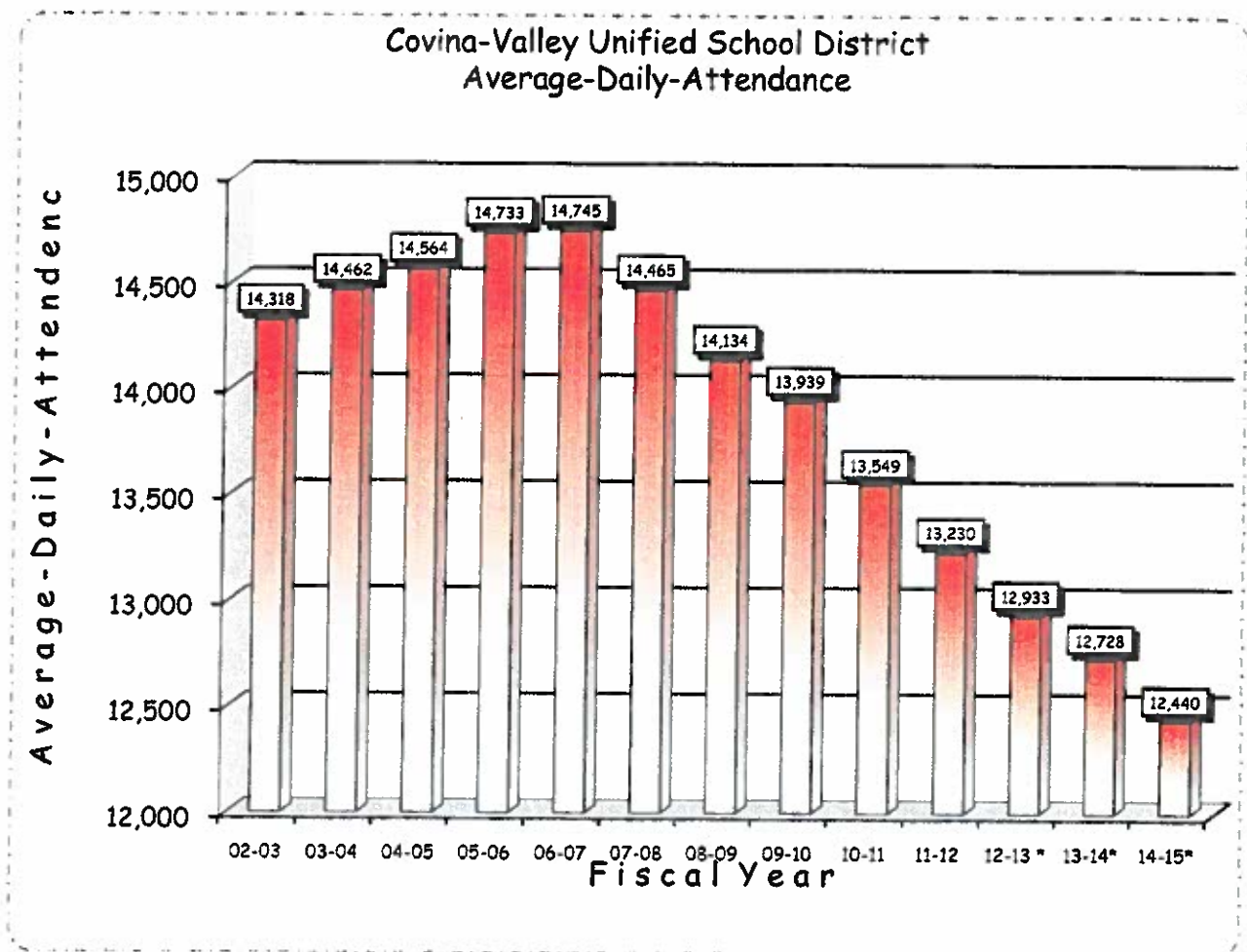


- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last seven years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of current economic

recession. It is difficult to gauge when enrollment trends will stabilize. As depicted in the chart on the previous page, the District is targeted, with the latest projection, to realize continual declines in student enrollment at least through 2018-19. If these projections were to materialize, the cumulative decline in enrollment will be reaching 2,700 students.

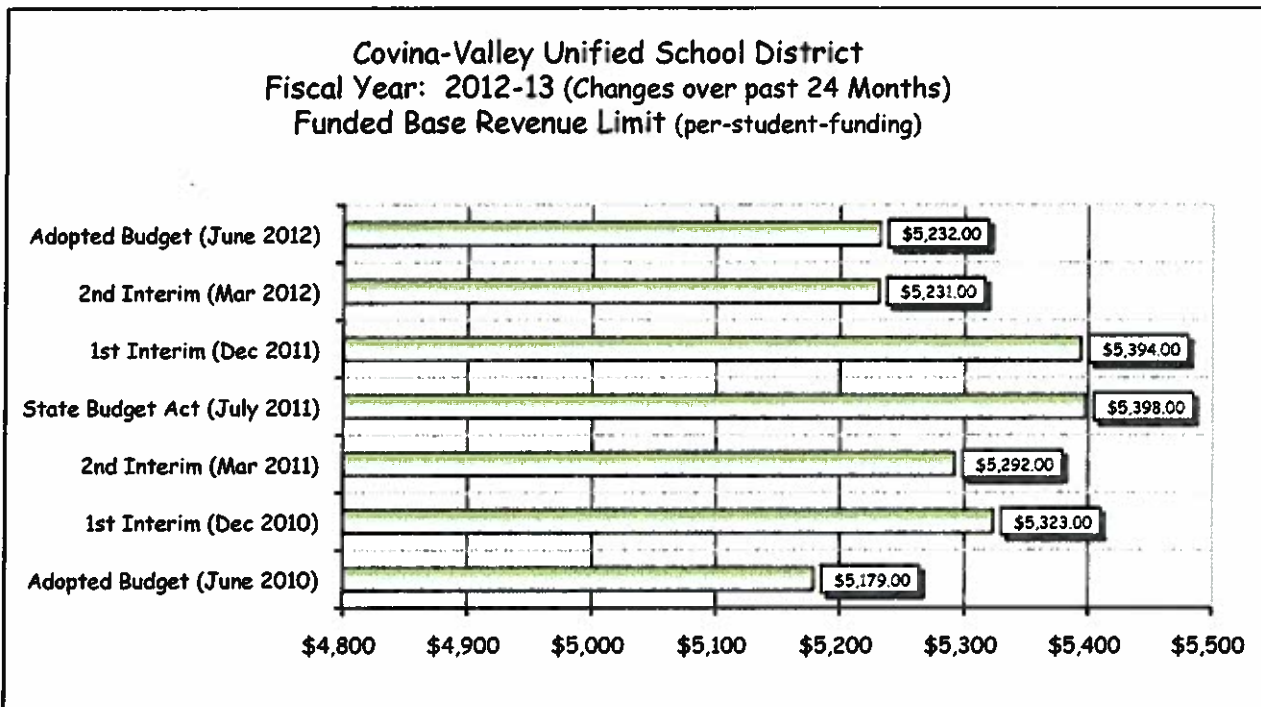
ADA Trends

- A graph has been provided to illustrate average-daily-attendance trends of the District since 2002-03. Through the budget year, the District has already incurred a loss of over 1,812 students, a loss of \$9.5 million in annual funding.



Base Revenue Limit Trends

- Districts are required to submit three year budget projections with submittal of current budget reports. The chart provided below reflects the numerous changes in funding level that agencies utilized in planning for 2012-13 revenues. Revenue projections since June 2011 have decreased by \$166 per each unit of ADA, resulting in an overall decrease in funding of approximately \$2.1 million.



Governor's May Revise Update

- The Governor's May Revision to the 2012-13 Budget Proposal attempts to address the State's two-year budget shortfall which has risen from \$9.2 billion to \$15.7 billion, an increase of \$6.5 billion from initial proposal released in January 2012.
- Governor's press releases indicate that Proposition 98 funding rose from \$47 billion to \$53.7 billion, an increase of \$6.7 billion. In part this is a true statement, but most of the added funding is to recognize cash payments to districts within the same funding year earned. In the past, when payments were deferred, the state did not technically recognize the expense on their books and reflect the postponed payments in the new fiscal year. In the latest budget proposal, a total of \$7.3 billion is planned for delayed payments into 2013-14.

- An additional allocation of \$98.6 million is planned for mental health services in the Governor's proposal to backfill one-time funds received in 2011-12.
- The cornerstone of the Governor's 2012-13 Budget is predicated upon the successful passage of his tax initiative in November 2012. According to the Department of Finance, this would generate an additional \$6.9 billion annually for 2013 through 2016. Non passage of the tax initiative would represent an approximate \$441 per average daily attendance (ADA) to the 2012-13 revenue limit. The affect on Covina-Valley USD would be a loss of approximately \$5.7 million annually.
- The Governor's 2012 May Revision modifies the "Weighted Student Formula" (WSF) model. The WSF remains a top priority to remedy school finance issues and to provide greater flexibility in the use of funding. The model is inclusive of the following elements:
 - Replace revenue limits and most State categorical programs
 - Eliminate most categorical program requirements
 - Provide complete flexibility for use of funds
 - New accountability requirements will be implemented in the future
 - Model would be phased in over a seven-year period
- Districts are directed to continue to maintain the current level of funding for revenue limits and categorical programs for the budget and subsequent fiscal years until further information becomes available.
- The District will revise budget estimates based on further direction from the state and county office of education.

Section V

District Reserves

Unrestricted Fund Balance

- The beginning fund balance for the budget year is estimated at \$18.1 million.
- With the filing of this report, the ending fund balance is projected to be \$12.1 million, a decrease of \$6 million from 2011-12.
- The mandatory 3% Economic Uncertainty Reserve is earmarked at \$3.4 million.
- Necessary reserve for revolving cash account is \$35 thousand and \$56 thousand for warehouse inventory.
- The uncommitted portion of District Reserves is \$8.7 million.

Restricted Fund Balance

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$1.1 million.
- The Ending Fund Balance is estimated to be \$1.1 million.
- A detailed list of available balances by program is provided in the last section of this report.

Section VI

Multi-Year Projections

Budget Assumptions for 2013-14

- The projections are contingent using baseline data from 2012-13 plus relevant major changes itemized below:

Revenue Revisions

- Decrease ADA Projection by 205 students for enrollment decline
- 2.50% Cost of Living Adjustment (COLA) or \$169/ADA
- Base Revenue Limit Deficit Factor budgeted at 22.272%
- Update Lottery and Class-Size Reduction Funding for enrollment decline
- Increase in Medical Administrative Activities (MAA) Funds
- Continual Loss of Redevelopment Agency Funds
- Reduction of Interest Income

Expenditure Revisions

- Reduction in certificated staffing for enrollment decline of 11 FTE
- Cost increases for operating costs
 - ✓ Step/Scale/Longevity increases
 - ✓ Recognized savings from attrition (Retirements)
 - ✓ Health and Welfare Benefits
 - ✓ Textbooks and Instructional Materials
 - ✓ Utilities
 - ✓ Final Debt Service Payment (2007-08 Early Incentive Retirement)
 - ✓ Board Election costs
- Added General Fund Contributions
 - ✓ Special Education
 - ✓ Pupil Transportation (Regular and Special Education)
 - ✓ Workers' Compensation Costs

Budget Assumptions for 2014-15

- The projections are contingent using baseline data from 2013-14 plus relevant major changes itemized below:

Revenue Revisions

- Decrease ADA Projection by 288 students for enrollment decline
- 2.7% Cost-of-Living-Adjustment (COLA) or \$187/ADA
- Base Revenue Limit Deficit Factor budgeted at 22.272%
- Update Lottery and Class-Size Reduction Funding for enrollment decline
- Decrease of one-time Medical Administrative Activities (MAA) Funds

Expenditure Revisions

- Reduction in certificated staffing for enrollment decline of 7 FTE
- Cost increases for operating costs
 - ✓ Step/Scale/Longevity increases
 - ✓ Recognized savings from attrition (Retirements)
 - ✓ Health and Welfare Benefits
 - ✓ Utilities
 - ✓ Reduction of prior year Board Election costs
- Added General Fund Contributions
 - ✓ Special Education
 - ✓ Pupil Transportation
 - ✓ Workers' Compensation Costs

Budget Projections for the General Fund

- Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	Adopted Budget 2012-13	Projected 2013-14	Projected 2014-15
Beginning Fund Balance	\$ 19,214,866	\$ 13,206,657	\$ 9,248,565
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 19,214,866	\$ 13,206,657	\$ 9,248,565
Annual Revenues	\$ 106,232,503	\$ 107,004,802	\$ 107,101,321
Annual Expenditures (rounded to nearest dollar)	\$ 112,240,712	\$ 110,962,894	\$ 111,883,084
Changes in Fund Balance	\$ (6,008,209)	\$ (3,958,092)	\$ (4,681,763)
I. Projected Ending Fund Balance	\$ 13,206,657	\$ 9,248,565	\$ 4,566,802
II. Unavailable Reserves:	\$ 1,198,689	\$ 1,198,719	\$ 1,198,719
1. Cash Accounts and Inventory	\$ 91,737	\$ 91,737	\$ 91,737
2. Restricted Program Balances	\$ 1,106,952	\$ 1,106,982	\$ 1,106,982
III. Total Unrestricted Fund Balance	\$ 12,007,968	\$ 8,049,846	\$ 3,368,083
IV. Reserve for Economic Uncertainty (3%)	\$ 3,367,230	\$ 3,328,891	\$ 3,356,799
V. Available Reserves (Unrestricted)	\$ 8,640,738	\$ 4,720,955	\$ 11,284
VI. Available Reserves (Unrestricted Fund)	7.70%	4.25%	0.00%

- Line VI - All Available Reserves (Unrestricted Fund) will be exhausted by 2014-15.
- Projected expenditures for 2012-13 include full restoration of employee concession totaling \$3.7 million.

- In accordance with LACOE recommendations, District budget projections have been tabulated to include full COLA funding. For 2013-14, the COLA is offset through an equivalent deficit factor, thus creating flat funding. For 2014-15, the COLA is included. Districts are cautioned that this could change, and not be funded.
- Districts are also required to provide a Board-approved plan by which they would deal with the 2012-13 on-going loss of \$441 per ADA should the Governor's tax initiative fail in November 2012.

Cash Deferrals

- Over the last few years, with the drastic drop in revenues, the state has been wrestling with a significant cash flow problem which curtails its ability to pay its financial obligations as scheduled. As the largest obligation of the state budget, school districts have been burdened with receiving delayed payments of annual revenues.
- School districts should be receiving a regular allocation ranging from 5% to 9% per month. School districts will not be receiving any funding some months during the next school year. At year-end, the state will owe the average district about 40.0% of state aid funding. For Covina-Valley USD, the actual outstanding balance owed is projected at \$25.4 million, or 43.9%, of state aid funding.
- Prior to state deferrals, as a rule, the ending cash balances paralleled ending fund balances. The impact of cash deferrals has greatly impacted cash positions for many districts. For example, in 2010-11, the District had an ending fund balance of \$17.9 million, while maintaining only a \$6.8 million cash balance. Even though the District maintained a healthy ending fund balance reserve, the funds readily available to spend equaled 38% of reserve amounts.
- To address cash shortfalls, the District has participated in extensive inter-fund borrowing along with external borrowing through selling Tax Revenue Anticipation Notes (TRANS). To ensure cash liquidity, the District will have to plan for an added expense of 1.0% for TRANS borrowing. A TRANS has been issued in the amount of \$8.4 million, in anticipation of a draw down in July 2012.

Potential Mid-Year Reduction

- As referenced earlier in this document, the District is projected to lose \$5.7 million in funding if the Governor's Tax Initiative does not pass in the upcoming November election. If this were to occur, the District would adopt a Budget Stabilization Plan with the filing of the First Interim Report delineating required reductions to address the loss in funding.
- Given the magnitude of potential loss in funding, the District will have to evaluate all of its operations and expenditures.
- The following items, along with others, would be considered and evaluated to develop the District's Budget Stabilization Plan:
 - Increase flexibility transfers to the General Fund
 - Increase in class-size averages
 - Negotiate employee concessions
 - Reduce daily operational costs unrelated to personnel staffing
 - Reduce the number of school days offered
 - Reduction in work force

Section VII

Budget Reports

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2012-2013

	2011-2012 Estimated Actuals	2012-2013 Projected Budget
Revenues		
Revenue Limit	\$ 66,738,865	\$ 65,519,663
Federal Revenues	\$ 300,000	\$ 300,000
State Revenues	\$ 10,943,772	\$ 10,575,925
Other Local Revenues	\$ 1,523,345	\$ 709,945
Total Revenues	<u>\$ 79,505,982</u>	<u>\$ 77,105,533</u>
Expenditures		
Certificated Salaries	\$ 39,198,740	\$ 42,283,023
Classified Salaries	\$ 9,694,152	\$ 9,877,291
Employee Benefits	\$ 14,698,924	\$ 15,301,340
Books and Supplies	\$ 1,857,245	\$ 2,616,095
Services and Other Operating	\$ 7,351,802	\$ 7,411,112
Capital Outlay	\$ 279,167	\$ 279,167
Other Outgo	\$ 1,252,595	\$ 885,771
Direct Support	\$ (1,995,734)	\$ (1,827,634)
Total Expenditures	<u>\$ 72,336,891</u>	<u>\$ 76,826,165</u>
Excess (deficiency) of revenues over expenditures	\$ 7,169,091	\$ 279,368
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 3,309,525	\$ 3,363,124
Interfund Transfers Out	\$ -	\$ (51,086)
Contributions	\$ (8,310,156)	\$ (9,630,315)
Total Other Financing Sources (Uses)	<u>\$ (5,000,631)</u>	<u>\$ (6,318,277)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 2,168,460</u>	<u>\$ (6,038,909)</u>
Beginning Fund Balance	\$ 15,970,155	\$ 18,138,615
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 15,970,155</u>	<u>\$ 18,138,615</u>
Ending Fund Balance	<u>\$ 18,138,615</u>	<u>\$ 12,099,706</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737
Desig for Econ Uncertainties	\$ 3,320,154	\$ 3,367,230
Other Designations	\$ -	\$ -
Committed Stabilization Arrangements	\$ 3,700,000	\$ -
Undesignated	\$ 11,026,724	\$ 8,640,739
Total Ending Fund Balance	<u>\$ 18,138,615</u>	<u>\$ 12,099,706</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
2012-2013

	2011-2012	2012-2013
	Estimated Actuals	Projected Budget
Revenues		
Revenue Limit	\$ 2,218,148	\$ 2,258,243
Federal Revenues	\$ 9,908,140	\$ 7,106,539
State Revenues	\$ 3,389,320	\$ 3,371,771
Other Local Revenues	\$ 13,634,335	\$ 13,027,293
Total Revenues	<u>\$ 29,149,943</u>	<u>\$ 25,763,846</u>
Expenditures		
Certificated Salaries	\$ 12,551,763	\$ 10,370,777
Classified Salaries	\$ 6,764,319	\$ 7,045,580
Employee Benefits	\$ 4,954,230	\$ 4,877,974
Books and Supplies	\$ 2,775,165	\$ 2,584,301
Services and Other Operating	\$ 5,131,862	\$ 4,540,099
Capital Outlay	\$ 13,673	\$ 13,673
Other Outgo	\$ 4,129,354	\$ 4,035,438
Direct Support	\$ 1,401,118	\$ 1,282,495
Total Expenditures	<u>\$ 37,721,484</u>	<u>\$ 34,750,337</u>
 Excess (deficiency) of revenues over expenditures	 \$ (8,571,541)	 \$ (8,986,491)
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ (613,124)	\$ (613,124)
Contributions	\$ 8,310,156	\$ 9,630,315
Total Other Financing Sources (Uses)	<u>\$ 7,697,032</u>	<u>\$ 9,017,191</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (874,509)	 \$ 30,700
 Beginning Fund Balance	 \$ 1,950,760	 \$ 1,076,251
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,950,760	\$ 1,076,251
Ending Fund Balance	<u>\$ 1,076,251</u>	<u>\$ 1,106,951</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 1,076,251	\$ 1,106,951
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,076,251</u>	<u>\$ 1,106,951</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SELPA AU TRUST FUND
(Included In Restricted General Fund)
2012-2013

	2011-2012	2012-2013
	Estimated Actuals	Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ 1,175,229
Total Revenues	<u>\$ -</u>	<u>\$ 1,175,229</u>
Expenditures		
Certificated Salaries	\$ -	\$ 135,612
Classified Salaries	\$ -	\$ 165,076
Employee Benefits	\$ -	\$ 79,064
Books and Supplies	\$ -	\$ 15,000
Services and Other Operating	\$ -	\$ 480,785
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ 51,919
Total Expenditures	<u>\$ -</u>	<u>\$ 927,456</u>
 Excess (deficiency) of revenues over expenditures	 \$ -	 \$ 247,773
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ -	 \$ 247,773
 Beginning Fund Balance	 \$ -	 \$ -
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ -	\$ -
Ending Fund Balance	<u>\$ -</u>	<u>\$ 247,773</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Committed Stabilization Arrangements	\$ -	\$ -
Undesignated	\$ -	\$ 247,773
Total Ending Fund Balance	<u>\$ -</u>	<u>\$ 247,773</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
2012-2013

	2011-2012	2012-2013
	Estimated Actuals	Projected Budget
Revenues		
Revenue Limit	\$ 68,957,013	\$ 67,777,906
Federal Revenues	\$ 10,208,140	\$ 7,406,539
State Revenues	\$ 14,333,092	\$ 13,947,696
Other Local Revenues	\$ 15,157,680	\$ 13,737,238
Total Revenues	<u>\$ 108,655,925</u>	<u>\$ 102,869,379</u>
Expenditures		
Certificated Salaries	\$ 51,750,503	\$ 52,653,800
Classified Salaries	\$ 16,458,471	\$ 16,922,871
Employee Benefits	\$ 19,653,154	\$ 20,179,314
Books and Supplies	\$ 4,632,410	\$ 5,200,396
Services and Other Operating	\$ 12,483,664	\$ 11,951,211
Capital Outlay	\$ 292,840	\$ 292,840
Other Outgo	\$ 5,381,949	\$ 4,921,209
Direct Support	\$ (594,616)	\$ (545,139)
Total Expenditures	<u>\$ 110,058,375</u>	<u>\$ 111,576,502</u>
 Excess (deficiency) of revenues over expenditures	 \$ (1,402,450)	 \$ (8,707,123)
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ 3,309,525	\$ 3,363,124
Interfund Transfers Out	\$ (613,124)	\$ (664,210)
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ 2,696,401</u>	<u>\$ 2,698,914</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 1,293,951	 \$ (6,008,209)
 Beginning Fund Balance	 \$ 17,920,915	 \$ 19,214,866
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 17,920,915</u>	<u>\$ 19,214,866</u>
Ending Fund Balance	<u>\$ 19,214,866</u>	<u>\$ 13,206,657</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737
Desig for Econ Uncertainties	\$ 3,320,154	\$ 3,367,230
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 1,076,252	\$ 1,106,951
Committed Stabilization Arrangements	\$ 3,700,000	\$ -
Undesignated	\$ 11,026,723	\$ 8,640,739
Total Ending Fund Balance	<u>\$ 19,214,866</u>	<u>\$ 13,206,657</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION PASS- THROUGH FUND
2012-2013**

	2011-2012 Estimated Actuals	2012-2013 Projected Budget
Revenues		
Revenue Limit	\$ -	\$ 9,132,762
Federal Revenues	\$ -	\$ 19,271,342
State Revenues	\$ -	\$ 49,518,943
Other Local Revenues	\$ -	\$ -
Total Revenues	<u>\$ -</u>	<u>\$ 77,923,047</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ 77,923,047
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 77,923,047</u>
 Excess (deficiency) of revenues over expenditures	 \$ -	 \$ -
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ -	 \$ -
 Beginning Fund Balance	 \$ -	 \$ -
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND
2012-2013**

	2011-2012	2012-2013
	Estimated Actuals	Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 5,230,530	\$ 5,179,444
Other Local Revenues	\$ 1,869,615	\$ 1,883,974
Total Revenues	<u>\$ 7,100,145</u>	<u>\$ 7,063,418</u>
Expenditures		
Certificated Salaries	\$ 1,966,897	\$ 1,804,387
Classified Salaries	\$ 1,477,912	\$ 1,312,314
Employee Benefits	\$ 997,724	\$ 1,029,724
Books and Supplies	\$ 644,317	\$ 538,670
Services and Other Operating	\$ 460,223	\$ 489,112
Capital Outlay	\$ 296,262	\$ 740,942
Other Outgo	\$ -	\$ -
Direct Support	\$ 249,541	\$ 249,541
Total Expenditures	<u>\$ 6,092,876</u>	<u>\$ 6,164,690</u>
 Excess (deficiency) of revenues over expenditures	 \$ 1,007,269	 \$ 898,728
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ 51,086
Interfund Transfers Out	\$ (2,000,000)	\$ (2,000,000)
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (2,000,000)</u>	<u>\$ (1,948,914)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (992,731)	 \$ (1,050,186)
 Beginning Fund Balance	 \$ 2,843,105	 \$ 1,850,374
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,843,105	\$ 1,850,374
Ending Fund Balance	<u>\$ 1,850,374</u>	<u>\$ 800,188</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,850,374	\$ 800,188
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 0	\$ 0
Total Ending Fund Balance	<u>\$ 1,850,374</u>	<u>\$ 800,188</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2012-2013

	2011-2012 Estimated Actuals	2012-2013 Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 528,768	\$ 522,311
State Revenues	\$ 1,327,947	\$ 1,304,693
Other Local Revenues	\$ 50,474	\$ 47,500
Total Revenues	<u>\$ 1,907,189</u>	<u>\$ 1,874,504</u>
Expenditures		
Certificated Salaries	\$ 674,441	\$ 688,706
Classified Salaries	\$ 472,328	\$ 517,249
Employee Benefits	\$ 356,703	\$ 285,966
Books and Supplies	\$ 220,877	\$ 195,229
Services and Other Operating	\$ 77,872	\$ 69,530
Capital Outlay	\$ 23,386	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 116,689	\$ 94,371
Total Expenditures	<u>\$ 1,942,296</u>	<u>\$ 1,851,051</u>
Excess (deficiency) of revenues over expenditures	\$ (35,107)	\$ 23,453
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ (196,401)	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (196,401)</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (231,508)</u>	<u>\$ 23,453</u>
Beginning Fund Balance	\$ 324,864	\$ 93,356
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 324,864</u>	<u>\$ 93,356</u>
Ending Fund Balance	<u>\$ 93,356</u>	<u>\$ 116,809</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 5,300	\$ 10,300
Legally Restricted Fund Balance	\$ 88,056	\$ 106,509
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 93,356</u>	<u>\$ 116,809</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAFETERIA SPECIAL REVENUE FUND
2012-2013

	2011-2012 Estimated Actuals	2012-2013 Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 4,105,731	\$ 4,098,331
State Revenues	\$ 378,120	\$ 374,292
Other Local Revenues	\$ 1,186,426	\$ 864,094
Total Revenues	<u>\$ 5,670,277</u>	<u>\$ 5,336,717</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,629,157	\$ 1,535,119
Employee Benefits	\$ 497,542	\$ 365,042
Books and Supplies	\$ 2,484,931	\$ 2,488,937
Services and Other Operating	\$ 138,570	\$ 168,714
Capital Outlay	\$ 3,200	\$ 152,539
Other Outgo	\$ -	\$ -
Direct Support	\$ 228,386	\$ 201,227
Total Expenditures	<u>\$ 4,981,786</u>	<u>\$ 4,911,578</u>
Excess (deficiency) of revenues over expenditures	\$ 688,491	\$ 425,139
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 688,491</u>	<u>\$ 425,139</u>
Beginning Fund Balance	\$ 3,133,358	\$ 3,821,849
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,133,358</u>	<u>\$ 3,821,849</u>
Ending Fund Balance	<u>\$ 3,821,849</u>	<u>\$ 4,246,988</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 3,821,849	\$ 4,246,988
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 3,821,849</u>	<u>\$ 4,246,988</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND
2012-2013

	2011-2012	2012-2013
	Estimated Actuals	Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 613,124	\$ 613,124
Other Local Revenues	\$ 12,774	\$ 13,000
Total Revenues	<u>\$ 625,898</u>	<u>\$ 626,124</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 30,900	\$ 50,000
Services and Other Operating	\$ 57,047	\$ 74,947
Capital Outlay	\$ 648,175	\$ 80,000
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 736,122</u>	<u>\$ 204,947</u>
 Excess (deficiency) of revenues over expenditures	 \$ (110,224)	 \$ 421,177
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ 613,124	\$ 613,124
Interfund Transfers Out	\$ (500,000)	\$ (750,000)
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ 113,124</u>	<u>\$ (136,876)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 2,900	 \$ 284,301
 Beginning Fund Balance	 \$ 2,194,812	 \$ 2,197,712
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,194,812</u>	<u>\$ 2,197,712</u>
Ending Fund Balance	<u>\$ 2,197,712</u>	<u>\$ 2,482,013</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash		\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,197,712	\$ 2,482,013
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,197,712</u>	<u>\$ 2,482,013</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND
2012-2013**

	2011-2012 Estimated Actuals	2012-2013 Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 98,676	\$ 20,000
Total Revenues	<u>\$ 98,676</u>	<u>\$ 20,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 87,599	\$ 73,805
Employee Benefits	\$ 31,783	\$ 22,362
Books and Supplies	\$ 725,228	\$ 10,000
Services and Other Operating	\$ 107,827	\$ -
Capital Outlay	\$ 6,133,918	\$ -
Other Outgo	\$ 326,040	\$ 337,291
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 7,412,395</u>	<u>\$ 443,458</u>
 Excess (deficiency) of revenues over expenditures	 \$ (7,313,719)	 \$ (423,458)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 3,074,240	\$ -
Interfund Transfers Out	\$ (3,687,364)	\$ (613,124)
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (613,124)</u>	<u>\$ (613,124)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 <u>\$ (7,926,843)</u>	 <u>\$ (1,036,582)</u>
 Beginning Fund Balance	 \$ 10,015,063	 \$ 2,088,220
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 10,015,063</u>	<u>\$ 2,088,220</u>
Ending Fund Balance	<u>\$ 2,088,220</u>	<u>\$ 1,051,638</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,088,220	\$ 1,051,638
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,088,220</u>	<u>\$ 1,051,638</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
2012-2013

	2011-2012	2012-2013
	Estimated Actuals	Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 152,463	\$ 70,000
Total Revenues	<u>\$ 152,463</u>	<u>\$ 70,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 17,284	\$ 17,284
Employee Benefits	\$ 8,452	\$ 8,450
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 25,736</u>	<u>\$ 25,734</u>
 Excess (deficiency) of revenues over expenditures	 \$ 126,727	 \$ 44,266
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 126,727	 \$ 44,266
 Beginning Fund Balance	 \$ 1,926,818	 \$ 2,053,545
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,926,818</u>	<u>\$ 2,053,545</u>
Ending Fund Balance	<u>\$ 2,053,545</u>	<u>\$ 2,097,811</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,053,545	\$ 2,097,811
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,053,545</u>	<u>\$ 2,097,811</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
COUNTY SCHOOL FACILITIES FUND
2012-2013**

	2011-2012 Estimated Actuals	2012-2013 Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ (90,000)	\$ -
Other Local Revenues	\$ 42,312	\$ 42,000
Total Revenues	<u>\$ (47,688)</u>	<u>\$ 42,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ (47,688)	 \$ 42,000
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (47,688)	 \$ 42,000
 Beginning Fund Balance	 \$ 4,490,207	 \$ 4,442,519
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 4,490,207	\$ 4,442,519
Ending Fund Balance	<u>\$ 4,442,519</u>	<u>\$ 4,484,519</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 42,312	\$ 84,312
Legally Restricted Fund Balance	\$ 4,400,207	\$ 4,400,207
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 4,442,519</u>	<u>\$ 4,484,519</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE - CAPITAL OUTLAY FUND
2012-2013

	2011-2012	2012-2013
	Estimated Actuals	Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 162	\$ 50
Total Revenues	<u>\$ 162</u>	<u>\$ 50</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ 162	 \$ 50
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 162	 \$ 50
 Beginning Fund Balance	 \$ 12,426	 \$ 12,588
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 12,426</u>	<u>\$ 12,588</u>
Ending Fund Balance	<u>\$ 12,588</u>	<u>\$ 12,638</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 12,588	\$ 12,638
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 12,588</u>	<u>\$ 12,638</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND
2012-2013**

	2011-2012 Estimated Actuals	2012-2013 Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 28,683	\$ 28,683
Other Local Revenues	\$ 2,197,945	\$ 2,197,945
Total Revenues	<u>\$ 2,226,628</u>	<u>\$ 2,226,628</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 2,508,756	\$ 2,508,756
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 2,508,756</u>	<u>\$ 2,508,756</u>
 Excess (deficiency) of revenues over expenditures	 \$ (282,128)	 \$ (282,128)
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (282,128)	 \$ (282,128)
 Beginning Fund Balance	 \$ 3,593,414	 \$ 3,311,286
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,593,414</u>	<u>\$ 3,311,286</u>
Ending Fund Balance	<u>\$ 3,311,286</u>	<u>\$ 3,029,158</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,311,286	\$ 3,029,158
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 3,311,286</u>	<u>\$ 3,029,158</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
OTHER ENTERPRISE FUND
2012-2013

	2011-2012 Estimated Actuals	2012-2013 Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 452,133	\$ 426,320
Total Revenues	<u>\$ 452,133</u>	<u>\$ 426,320</u>
Expenditures		
Certificated Salaries	\$ 103	\$ -
Classified Salaries	\$ 337,056	\$ 352,435
Employee Benefits	\$ 97,484	\$ 74,593
Books and Supplies	\$ 9,470	\$ 1,351
Services and Other Operating	\$ 8,336	\$ 2,113
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 452,449</u>	<u>\$ 430,492</u>
 Excess (deficiency) of revenues over expenditures	 \$ (316)	 \$ (4,172)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 4,558	\$ 4,558
Interfund Transfers Out	\$ (4,558)	\$ (4,558)
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (316)	 \$ (4,172)
 Beginning Fund Balance	 \$ 4,487	 \$ 4,171
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 4,487	\$ 4,171
Ending Fund Balance	<u>\$ 4,171</u>	<u>\$ (1)</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 4,171	\$ (1)
Total Ending Fund Balance	<u>\$ 4,171</u>	<u>\$ (1)</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SELF INSURANCE FUND
2012-2013

	2011-2012	2012-2013
	Estimated Actuals	Projected Budget
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 13,131,459	\$ 13,550,585
Total Revenues	<u>\$ 13,131,459</u>	<u>\$ 13,550,585</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 2,210	\$ 2,500
Services and Other Operating	\$ 13,219,017	\$ 14,127,810
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 13,221,227</u>	<u>\$ 14,130,310</u>
Excess (deficiency) of revenues over expenditures	\$ (89,768)	\$ (579,725)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (89,768)</u>	<u>\$ (579,725)</u>
Beginning Fund Balance	\$ 2,335,833	\$ 2,246,065
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,335,833</u>	<u>\$ 2,246,065</u>
Ending Fund Balance	<u>\$ 2,246,065</u>	<u>\$ 1,666,340</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	<u>\$ 2,246,065</u>	<u>\$ 1,666,340</u>
Total Ending Fund Balance	<u>\$ 2,246,065</u>	<u>\$ 1,666,340</u>

Section VIII

State Forms

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: 519 E. Badillo Street, Covina, CA

Date: June 21, 2012

Place: 519 E. Badillo Street, Covina, CA

Date: June 27, 2012

Time: 10:00 AM

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: Mary Perea

Telephone: (626) 974-7000 X-2016

Title: Director of Fiscal Services

E-mail: mperea@cvusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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	
	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:	\$ <u>1,174,830.00</u>
Less: Amount of total liabilities reserved in budget:	\$ <u>1,174,830.00</u>
Estimated accrued but unfunded liabilities:	\$ <u>0.00</u>

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

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

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

Date of Meeting: Jun 27, 2012

For additional information on this certification, please contact:

Name: Mary Perea

Title: Director of Fiscal Services

Telephone: (626) 974-7000 X-2016

E-mail: mperea@cvusd.k12.ca.us

July 1 Budget (Single Adoption)
TABLE OF CONTENTS

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Form TC

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	66,738,865.00	2,218,148.00	68,957,013.00	65,519,663.00	2,258,243.00	67,777,906.00	-1.7%
2) Federal Revenue		8100-8299	300,000.00	9,908,140.00	10,208,140.00	300,000.00	7,106,539.00	7,406,539.00	-27.4%
3) Other State Revenue		8300-8599	10,943,772.00	3,389,320.00	14,333,092.00	10,575,925.00	3,371,771.00	13,947,696.00	-2.7%
4) Other Local Revenue		8600-8799	1,523,345.00	13,634,335.00	15,157,680.00	709,945.00	13,027,293.00	13,737,238.00	-9.4%
5) TOTAL REVENUES			79,505,982.00	29,149,943.00	108,655,925.00	77,105,533.00	25,763,846.00	102,869,379.00	-5.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,198,740.00	12,551,763.00	51,750,503.00	42,283,023.00	10,370,777.00	52,653,800.00	1.7%
2) Classified Salaries		2000-2999	9,694,152.00	6,764,319.00	16,458,471.00	9,877,291.00	7,045,580.00	16,922,871.00	2.8%
3) Employee Benefits		3000-3999	14,698,924.00	4,954,230.00	19,653,154.00	15,301,340.00	4,877,974.00	20,179,314.00	2.7%
4) Books and Supplies		4000-4999	1,857,245.00	2,775,165.00	4,632,410.00	2,616,095.00	2,584,301.00	5,200,396.00	12.3%
5) Services and Other Operating Expenditures		5000-5999	7,351,802.00	5,131,862.00	12,483,664.00	7,411,112.00	4,540,099.00	11,951,211.00	-4.3%
6) Capital Outlay		6000-6999	279,167.00	13,673.00	292,840.00	279,167.00	13,673.00	292,840.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,252,595.00	4,129,354.00	5,381,949.00	885,771.00	4,035,438.00	4,921,209.00	-8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,995,734.00)	1,401,118.00	(594,616.00)	(1,827,634.00)	1,282,495.00	(545,139.00)	-8.3%
9) TOTAL EXPENDITURES			72,336,891.00	37,721,484.00	110,058,375.00	76,828,165.00	34,750,337.00	111,576,502.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			7,169,091.00	(8,571,541.00)	(1,402,450.00)	279,368.00	(8,986,491.00)	(8,707,123.00)	520.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,309,525.00	0.00	3,309,525.00	3,363,124.00	0.00	3,363,124.00	1.6%
b) Transfers Out		7600-7629	0.00	613,124.00	613,124.00	51,086.00	613,124.00	664,210.00	8.3%
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	(8,310,156.00)	8,310,156.00	0.00	(9,630,315.00)	9,630,315.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,000,631.00)	7,697,032.00	2,696,401.00	(6,318,277.00)	9,017,191.00	2,698,914.00	0.1%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,168,450.00	(874,509.00)	1,293,951.00	(6,038,909.00)	30,700.00	(6,008,209.00)	-564.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,970,154.83	1,950,760.55	17,920,915.38	18,138,614.83	1,076,251.55	19,214,866.38	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F'1a + F'1b)			15,970,154.83	1,950,760.55	17,920,915.38	18,138,614.83	1,076,251.55	19,214,866.38	7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			15,970,154.83	1,950,760.55	17,920,915.38	18,138,614.83	1,076,251.55	19,214,866.38	7.2%
2) Ending Balance, June 30 (E + F'1e)			18,138,614.83	1,076,251.55	19,214,866.38	12,099,705.83	1,106,951.55	13,206,657.38	-31.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	56,737.00	0.00	56,737.00	56,737.00	0.00	56,737.00	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	1,076,251.90	1,076,251.90	0.00	1,106,952.38	1,106,952.38	2.9%
c) Committed									
Stabilization Arrangements		9750	3,700,000.00	0.00	3,700,000.00	0.00	0.00	0.00	-100.0%
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		9788	3,320,154.00	0.00	3,320,154.00	3,367,230.00	0.00	3,367,230.00	1.4%
Unassigned/Unappropriated Amount		9790	11,026,723.83	(0.35)	11,026,723.48	8,640,738.83	(0.83)	8,640,738.00	-21.6%

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

Unrestricted and Restricted
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)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
Slate Aid - Current Year		8011	58,892,373.00	0.00	58,892,373.00	57,825,831.00	0.00	57,825,831.00	-1.8%
Charter Schools General Purpose Entitlement - Slate Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Slate Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	82,927.00	0.00	82,927.00	82,927.00	0.00	82,927.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,834,579.00	0.00	8,834,579.00	8,834,579.00	0.00	8,834,579.00	0.0%
Unsecured Roll Taxes		8042	205,710.00	0.00	205,710.00	205,710.00	0.00	205,710.00	0.0%
Prior Years' Taxes		8043	589,905.00	0.00	589,905.00	589,905.00	0.00	589,905.00	0.0%
Supplemental Taxes		8044	145,332.00	0.00	145,332.00	145,332.00	0.00	145,332.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(109,529.00)	0.00	(109,529.00)	(109,529.00)	0.00	(109,529.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)									
Penalties and Interest from Delinquent Taxes		8047	87,939.00	0.00	87,939.00	40,791.00	0.00	40,791.00	-53.6%
		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			68,729,236.00	0.00	68,729,236.00	67,615,546.00	0.00	67,615,546.00	-1.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,218,148.00)		(2,218,148.00)	(2,258,243.00)		(2,258,243.00)	1.8%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		7,133.00	7,133.00		7,211.00	7,211.00	1.1%
Special Education ADA Transfer	6500	8091		2,211,015.00	2,211,015.00		2,251,032.00	2,251,032.00	1.8%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	227,777.00	0.00	227,777.00	162,360.00	0.00	162,360.00	-28.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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%
TOTAL REVENUE LIMIT SOURCES			66,738,865.00	2,218,148.00	68,957,013.00	65,519,663.00	2,258,243.00	67,777,906.00	-1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,516,712.00	2,516,712.00	0.00	2,528,034.00	2,528,034.00	0.4%
Special Education Discretionary Grants		8182	0.00	685,470.00	685,470.00	0.00	684,590.00	684,590.00	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510								
NCLB/IASA		8290		3,334,263.00	3,334,263.00		8,553.00	8,553.00	-99.7%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,214,503.00	2,214,503.00		2,198,405.00	2,198,405.00	-0.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		432,161.00	432,161.00		520,627.00	520,627.00	20.5%
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		198,008.00	198,008.00		231,656.00	231,656.00	17.0%
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		71,907.00	71,907.00		81,268.00	81,268.00	13.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	300,000.00	455,116.00	755,116.00	300,000.00	853,406.00	1,153,406.00	52.7%
TOTAL FEDERAL REVENUE			300,000.00	9,908,140.00	10,208,140.00	300,000.00	7,106,539.00	7,406,539.00	-27.4%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		10,441.00	10,441.00		0.00	0.00	-100.0%
Current Year									
Prior Years	2430	8319		17,582.00	17,582.00		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		264,192.00	264,192.00		264,192.00	264,192.00	0.0%
Economic Impact Aid	7090-7091	8311		1,204,954.00	1,204,954.00		1,204,954.00	1,204,954.00	0.0%
Spec. Ed. Transportation	7240	8311		279,204.00	279,204.00		279,204.00	279,204.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,763,180.00	0.00	2,763,180.00	2,763,180.00	0.00	2,763,180.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	381,496.00	0.00	381,496.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,892,838.00	380,974.00	2,273,812.00	1,855,401.00	373,439.00	2,228,840.00	-2.0%
Tax Relief Subventions									
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575							

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		337,500.00	337,500.00		337,500.00	337,500.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,906,258.00	894,473.00	6,800,731.00	5,957,344.00	912,482.00	6,869,826.00	1.0%
TOTAL, OTHER STATE REVENUE			10,943,772.00	3,389,320.00	14,333,092.00	10,575,925.00	3,371,771.00	13,947,696.00	-2.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	200,576.00	0.00	200,576.00	0.00	0.00	0.00	-100.0%
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	51,000.00	0.00	51,000.00	51,000.00	0.00	51,000.00	0.0%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		809,222.00	809,222.00			807,069.00	-0.3%
Interagency Services	All Other	8677	390,769.00	0.00	390,769.00	23,945.00	0.00	23,945.00	-93.9%
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%

Unrestricted and Restricted
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)	
Other Local Revenue			0.00	0.00	0.00		0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Local Revenue		8699	781,000.00	2,136,300.00	2,919,300.00	535,000.00	1,525,255.00	2,060,255.00	-29.4%
Tuition		8710	0.00	3,314,231.00	3,314,231.00	0.00	3,314,230.00	3,314,230.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		7,191,269.00	7,191,269.00	New
From County Offices	6500	8792		7,183,112.00	7,183,112.00		0.00	0.00	-100.0%
From JPAs	6500	8793		189,470.00	189,470.00		189,470.00	189,470.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,523,345.00	13,634,335.00	15,157,680.00	709,945.00	13,027,293.00	13,737,238.00	-9.4%
TOTAL REVENUES			79,505,982.00	29,149,943.00	108,655,925.00	77,105,533.00	25,763,846.00	102,869,379.00	-5.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	33,260,732.00	9,945,669.00	43,206,401.00	36,186,329.00	7,496,366.00	43,682,695.00	1.1%
Certificated Pupil Support Salaries		1200	1,462,415.00	1,008,265.00	2,470,680.00	1,557,410.00	1,064,176.00	2,621,586.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,841,948.00	806,113.00	4,648,061.00	4,057,785.00	1,006,524.00	5,064,309.00	9.0%
Other Certificated Salaries		1900	633,645.00	791,716.00	1,425,361.00	481,499.00	803,711.00	1,285,210.00	-9.8%
TOTAL CERTIFICATED SALARIES			39,198,740.00	12,551,763.00	51,750,503.00	42,283,023.00	10,370,777.00	52,653,800.00	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	43,233.00	3,581,063.00	3,624,296.00	27,829.00	3,787,001.00	3,814,830.00	5.3%
Classified Support Salaries		2200	3,885,207.00	1,796,131.00	5,681,338.00	3,856,566.00	1,716,806.00	5,573,372.00	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	829,945.00	335,927.00	1,165,872.00	956,315.00	605,966.00	1,562,281.00	34.0%
Clerical, Technical and Office Salaries		2400	4,561,681.00	935,018.00	5,496,699.00	4,814,752.00	815,542.00	5,630,294.00	2.4%
Other Classified Salaries		2900	374,086.00	116,180.00	490,266.00	221,829.00	120,265.00	342,094.00	-30.2%
TOTAL CLASSIFIED SALARIES			9,694,152.00	6,764,319.00	16,458,471.00	9,877,291.00	7,045,580.00	16,922,871.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,268,717.00	1,004,493.00	4,273,210.00	3,605,245.00	821,209.00	4,426,454.00	3.6%
PERS		3201-3202	1,001,323.00	484,472.00	1,485,795.00	1,077,823.00	536,460.00	1,614,283.00	8.6%
OASDI/Medicare/Alternative		3301-3302	1,327,570.00	734,950.00	2,062,520.00	1,362,166.00	706,176.00	2,068,342.00	0.3%
Health and Welfare Benefits		3401-3402	7,161,849.00	1,967,332.00	9,129,181.00	7,851,961.00	2,271,869.00	10,123,830.00	10.9%
Unemployment Insurance		3501-3502	819,178.00	300,624.00	1,119,802.00	574,010.00	192,650.00	766,660.00	-31.5%
Workers' Compensation		3601-3602	561,017.00	207,188.00	768,205.00	323,837.00	109,490.00	433,327.00	-43.6%
OPEB, Allocated		3701-3702	425,315.00	132,339.00	557,654.00	400,107.00	146,961.00	547,068.00	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	70,891.00	90,131.00	161,022.00	43,115.00	60,458.00	103,573.00	-35.7%
Other Employee Benefits		3901-3902	63,064.00	32,701.00	95,765.00	63,076.00	32,701.00	95,777.00	0.0%
TOTAL EMPLOYEE BENEFITS			14,698,924.00	4,954,230.00	19,653,154.00	15,301,340.00	4,877,974.00	20,179,314.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	308,244.00	784,336.00	1,092,580.00	808,244.00	378,439.00	1,186,683.00	8.6%
Books and Other Reference Materials		4200	75.00	1,317.00	1,392.00	0.00	100.00	100.00	-92.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,321,875.00	1,407,974.00	2,729,949.00	1,641,452.00	1,978,466.00	3,619,918.00	32.8%
Noncapitalized Equipment		4400	226,951.00	573,760.00	800,711.00	166,399.00	227,296.00	393,695.00	-50.8%
Food		4700	0.00	7,778.00	7,778.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,857,245.00	2,775,165.00	4,632,410.00	2,616,095.00	2,584,301.00	5,200,396.00	12.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	954,829.00	954,829.00	0.00	854,829.00	854,829.00	-10.5%
Travel and Conferences		5200	111,118.00	183,373.00	304,491.00	169,614.00	81,139.00	250,753.00	-17.6%
Dues and Memberships		5300	34,816.00	475.00	35,291.00	34,566.00	2,485.00	37,051.00	5.0%
Insurance		5400 - 5450	482,525.00	0.00	482,525.00	447,525.00	0.00	447,525.00	-7.3%
Operations and Housekeeping Services		5500	2,635,565.00	215,702.00	2,851,267.00	2,718,927.00	212,538.00	2,931,465.00	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	497,359.00	61,894.00	559,253.00	496,444.00	64,204.00	560,648.00	0.2%
Transfers of Direct Costs		5710	420,658.00	(420,657.00)	1.00	441,870.00	(441,870.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(9,487.00)	(11,157.00)	(20,644.00)	(9,062.00)	(1,870.00)	(10,932.00)	-47.0%
Professional/Consulting Services and Operating Expenditures		5800	2,624,079.00	4,117,391.00	6,741,470.00	2,566,584.00	3,748,724.00	6,315,308.00	-6.3%
Communications		5900	555,169.00	20,012.00	575,181.00	544,644.00	19,920.00	564,564.00	-1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,351,802.00	5,131,862.00	12,483,664.00	7,411,112.00	4,540,099.00	11,951,211.00	-4.3%

Description Resource Codes Object Codes			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	279,167.00	13,673.00	292,840.00	279,167.00	13,673.00	292,840.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			279,167.00	13,673.00	292,840.00	279,167.00	13,673.00	292,840.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	534,873.00	534,873.00	0.00	534,874.00	534,874.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	3,594,481.00	3,594,481.00	0.00	3,500,564.00	3,500,564.00	-2.6%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,252,595.00	0.00	1,252,595.00	885,771.00	0.00	885,771.00	-29.3%
All Other Transfers California Dept of Education		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,252,595.00	4,129,354.00	5,381,949.00	885,771.00	4,035,438.00	4,921,209.00	-8.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,401,118.00)	1,401,118.00	0.00	(1,282,495.00)	1,282,495.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(594,616.00)	0.00	(594,616.00)	(545,139.00)	0.00	(545,139.00)	-8.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,995,734.00)	1,401,118.00	(594,616.00)	(1,827,634.00)	1,282,495.00	(545,139.00)	-8.3%
TOTAL, EXPENDITURES			72,336,891.00	37,721,484.00	110,058,375.00	76,826,165.00	34,750,337.00	111,576,502.00	1.4%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,309,525.00	0.00	3,309,525.00	3,363,124.00	0.00	3,363,124.00	1.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,309,525.00	0.00	3,309,525.00	3,363,124.00	0.00	3,363,124.00	1.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	613,124.00	613,124.00	0.00	613,124.00	613,124.00	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	51,086.00	0.00	51,086.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	613,124.00	613,124.00	51,086.00	613,124.00	664,210.00	8.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,310,156.00)	8,310,156.00	0.00	(9,630,315.00)	9,630,315.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(8,310,156.00)	8,310,156.00	0.00	(9,630,315.00)	9,630,315.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,000,631.00)	7,697,032.00	2,696,401.00	(6,318,277.00)	9,017,191.00	2,698,914.00	0.1%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	66,738,865.00	2,218,148.00	68,957,013.00	65,519,663.00	2,258,243.00	67,777,906.00	-1.7%
2) Federal Revenue		8100-8299	300,000.00	9,908,140.00	10,208,140.00	300,000.00	7,106,539.00	7,406,539.00	-27.4%
3) Other State Revenue		8300-8599	10,943,772.00	3,389,320.00	14,333,092.00	10,575,925.00	3,371,771.00	13,947,696.00	-2.7%
4) Other Local Revenue		8600-8799	1,523,345.00	13,634,335.00	15,157,680.00	709,945.00	13,027,293.00	13,737,238.00	-9.4%
5) TOTAL REVENUES			79,505,982.00	29,149,943.00	108,655,925.00	77,105,533.00	25,763,846.00	102,869,379.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		44,984,238.00	21,698,471.00	66,682,709.00	49,171,717.00	18,411,752.00	67,583,469.00	1.3%
2) Instruction - Related Services	2000-2999		8,390,937.00	3,306,484.00	11,697,421.00	8,737,153.00	4,233,717.00	12,970,870.00	10.9%
3) Pupil Services	3000-3999		2,832,091.00	4,225,147.00	7,057,238.00	2,947,597.00	3,991,339.00	6,938,936.00	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		19,021.00	0.00	19,021.00	25,164.00	0.00	25,164.00	32.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,899,914.00	1,424,533.00	7,324,447.00	6,194,465.00	1,282,495.00	7,476,960.00	2.1%
8) Plant Services	8000-8999		8,948,095.00	2,937,495.00	11,885,590.00	8,864,298.00	2,795,596.00	11,659,894.00	-1.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,252,595.00	4,129,354.00	5,381,949.00	885,771.00	4,035,438.00	4,921,209.00	-8.6%
10) TOTAL EXPENDITURES			72,336,891.00	37,721,484.00	110,058,375.00	76,826,165.00	34,750,337.00	111,576,502.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			7,169,091.00	(8,571,541.00)	(1,402,450.00)	279,368.00	(8,986,491.00)	(8,707,123.00)	520.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,309,525.00	0.00	3,309,525.00	3,363,124.00	0.00	3,363,124.00	1.6%
b) Transfers Out		7600-7629	0.00	613,124.00	613,124.00	51,086.00	613,124.00	684,210.00	8.3%
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	(8,310,156.00)	8,310,156.00	0.00	(9,630,315.00)	9,630,315.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,000,631.00)	7,697,032.00	2,696,401.00	(6,318,277.00)	9,017,191.00	2,698,914.00	0.1%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,168,460.00	(874,509.00)	1,293,951.00	(6,038,909.00)	30,700.00	(6,008,209.00)	-564.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	15,970,154.83	1,950,760.55	17,920,915.38	18,138,614.83	1,076,251.55	19,214,866.38	7.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			15,970,154.83	1,950,760.55	17,920,915.38	18,138,614.83	1,076,251.55	19,214,866.38	7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,970,154.83	1,950,760.55	17,920,915.38	18,138,614.83	1,076,251.55	19,214,866.38	7.2%
2) Ending Balance, June 30 (E + F1e)			18,138,614.83	1,076,251.55	19,214,866.38	12,099,705.83	1,106,951.55	13,206,657.38	-31.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	56,737.00	0.00	56,737.00	56,737.00	0.00	56,737.00	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	1,076,251.90	1,076,251.90	0.00	1,106,952.38	1,106,952.38	2.9%
c) Committed									
Stabilization Arrangements		9750	3,700,000.00	0.00	3,700,000.00	0.00	0.00	0.00	-100.0%
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	3,320,154.00	0.00	3,320,154.00	3,367,230.00	0.00	3,367,230.00	1.4%
Unassigned/Unappropriated Amount		9790	11,026,723.83	(0.35)	11,026,723.48	8,640,738.83	(0.83)	8,640,738.00	-21.6%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	410,868.43	487,133.43
6300	Lottery: Instructional Materials	0.03	0.03
6500	Special Education	0.00	247,773.00
7090	Economic Impact Aid (EIA)	139,315.61	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	174,030.91	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	21,072.00	21,072.00
9010	Other Restricted Local	330,964.92	350,973.92
Total, Restricted Balance		1,076,251.90	1,106,952.38

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	9,132,782.00	New
2) Federal Revenue		8100-8299	0.00	19,271,342.00	New
3) Other State Revenue		8300-8599	0.00	49,518,943.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	77,923,047.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	77,923,047.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	77,923,047.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

**July 1 Budget (Single Adoption)
Special Education Pass-Through Fund
Expenditures by Object**

19 64436 0000000
Form 10

Covina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Property Taxes Transfers		8097	0.00	9,132,762.00	New
			0.00	9,132,762.00	New
TOTAL, REVENUE LIMIT SOURCES					
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	0.00	19,271,342.00	New
			0.00	19,271,342.00	New
TOTAL, FEDERAL REVENUE					
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	49,518,943.00	New
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
			0.00	49,518,943.00	New
TOTAL, OTHER STATE REVENUE					
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments from Districts or Charter Schools		8791	0.00	0.00	0.0%
Transfers of Apportionments from County Offices		8792	0.00	0.00	0.0%
Transfers of Apportionments from JPAs		8793	0.00	0.00	0.0%
			0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE					
			0.00	77,923,047.00	New
TOTAL, REVENUES					

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	19,271,342.00	New
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	58,651,705.00	New
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	77,923,047.00	New
TOTAL EXPENDITURES			0.00	77,923,047.00	New

**July 1 Budget (Single Adoption)
Special Education Pass-Through Fund
Expenditures by Function**

19 64436 0000000
Form 10

Covina-Valley Unified
Los Angeles County

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	9,132,762.00	New
2) Federal Revenue		8100-8299	0.00	19,271,342.00	New
3) Other State Revenue		8300-8599	0.00	49,518,943.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	77,923,047.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
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	77,923,047.00	New
10) TOTAL EXPENDITURES			0.00	77,923,047.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In					
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Special Education Pass-Through Fund
Expenditures by Function

19 64436 0000000
Form 10

Covina-Valley Unified
Los Angeles County

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

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

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

19 64436 0000000
Form 11

Covina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,230,530.00	5,179,444.00	-1.0%
4) Other Local Revenue		8600-8799	1,869,615.00	1,863,974.00	0.8%
5) TOTAL REVENUES			7,100,145.00	7,063,418.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,966,897.00	1,804,387.00	-8.3%
2) Classified Salaries		2000-2999	1,477,912.00	1,312,314.00	-11.2%
3) Employee Benefits		3000-3999	997,724.00	1,029,724.00	3.2%
4) Books and Supplies		4000-4999	644,317.00	536,670.00	-16.4%
5) Services and Other Operating Expenditures		5000-5999	460,223.00	489,112.00	6.3%
6) Capital Outlay		6000-6999	296,262.00	740,942.00	150.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	249,541.00	249,541.00	0.0%
9) TOTAL EXPENDITURES			6,092,876.00	6,164,690.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,007,269.00	898,728.00	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	51,086.00	New
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(1,948,914.00)	-2.6%

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

19 64436 0000000
Form 11

Covina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(992,731.00)	(1,050,188.00)	5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	2,843,105.07	1,850,374.07	-34.9%
a) As of July 1 - Unaudited			0.00	0.00	0.0%
b) Audit Adjustments		9793	2,843,105.07	1,850,374.07	-34.9%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	2,843,105.07	1,850,374.07	-34.9%
e) Adjusted Beginning Balance (F1c + F1d)			1,850,374.07	800,188.07	-56.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others		9740	0.25	0.25	0.0%
b) Restricted					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments					
d) Assigned		9780	1,850,374.24	800,188.24	-56.8%
Other Assignments					
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9790	(0.42)	(0.42)	0.0%
Unassigned/Unappropriated Amount					

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

19 64436 0000000
Form 11

Covina-Valley Unified
Los Angeles County

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

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

19 64436 0000000
Form 11

ovina-Valley Unified
os Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	5,230,530.00	5,179,444.00	-1.0%
TOTAL, OTHER STATE REVENUE			5,230,530.00	5,179,444.00	-1.0%

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

19 64436 0000000
Form 11

ovina-Valley Unified
os Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.0%
Leases and Rentals		8660	8,900.00	7,000.00	-21.3%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
Fees and Contracts		8671	1,426,974.00	1,451,974.00	1.8%
Adult Education Fees		8677	425,000.00	425,000.00	0.0%
Interagency Services					
Other Local Revenue		8699	8,741.00	0.00	-100.0%
All Other Local Revenue		8710	0.00	0.00	0.0%
Tuition			1,889,615.00	1,883,974.00	0.8%
TOTAL, OTHER LOCAL REVENUE			7,100,145.00	7,063,418.00	-0.5%
TOTAL REVENUES					

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

19 64436 0000000
Form 11

Covina-Valley Unified
Los Angeles County


Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,367,961.00	1,285,963.00	-6.0%
Certificated Pupil Support Salaries		1200	145,972.00	138,038.00	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	333,918.00	227,196.00	-32.0%
Other Certificated Salaries		1900	119,048.00	153,190.00	28.7%
TOTAL, CERTIFICATED SALARIES			1,966,897.00	1,804,387.00	-8.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	369,100.00	355,550.00	-3.7%
Classified Support Salaries		2200	291,698.00	266,579.00	-8.6%
Classified Supervisors' and Administrators' Salaries		2300	120,325.00	153,579.00	27.6%
Clerical, Technical and Office Salaries		2400	636,112.00	482,056.00	-24.2%
Other Classified Salaries		2900	60,677.00	54,550.00	-10.1%
TOTAL, CLASSIFIED SALARIES			1,477,912.00	1,312,314.00	-11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	136,709.00	135,937.00	-0.6%
PERS		3201-3202	145,921.00	145,921.00	0.0%
OASDI/Medicare/Alternative		3301-3302	153,301.00	153,165.00	-0.1%
Health and Welfare Benefits		3401-3402	441,822.00	474,918.00	7.5%
Unemployment Insurance		3501-3502	33,105.00	33,038.00	-0.2%
Workers' Compensation		3601-3602	43,511.00	43,390.00	-0.3%
OPEB, Allocated		3701-3702	11,118.00	11,118.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	29,985.00	29,985.00	0.0%
Other Employee Benefits		3901-3902	2,252.00	2,252.00	0.0%
TOTAL, EMPLOYEE BENEFITS			997,724.00	1,029,724.00	3.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,801.00	1,750.00	-2.8%
Materials and Supplies		4300	596,375.00	494,420.00	-17.1%
Noncapitalized Equipment		4400	46,141.00	42,500.00	-7.9%
TOTAL, BOOKS AND SUPPLIES			644,317.00	538,670.00	-16.4%

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

19 64436 0000000
Form 11

San Joaquin Valley Unified
San Joaquin County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,988.00	6,228.00	-30.7%
Dues and Memberships		5300	2,691.00	1,991.00	-26.0%
Insurance		5400-5450	75,000.00	75,000.00	0.0%
Operations and Housekeeping Services		5500	181,535.00	193,253.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,700.00	57,500.00	44.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,625.00	1,200.00	-26.2%
Professional/Consulting Services and Operating Expenditures		5800	121,644.00	124,400.00	2.3%
Communications		5900	29,040.00	29,540.00	1.7%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			460,223.00	489,112.00	6.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,472.00	0.00	-100.0%
Equipment		6400	165,790.00	740,942.00	346.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			296,262.00	740,942.00	150.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.0%
Payments to JPAs					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

 Description	Resource Codes	Object Codes	2011-12	2012-13	Percent Difference
			Estimated	Actuals	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	249,541.00	249,541.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			249,541.00	249,541.00	0.0%
TOTAL, EXPENDITURES			6,092,876.00	6,184,690.00	1.2%

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

19 64436 0000000
Form 11

Covina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	51,086.00	New
(a) TOTAL INTERFUND TRANSFERS IN			0.00	51,086.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(2,000,000.00)	(1,948,914.00)	-2.6%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,230,530.00	5,179,444.00	-1.0%
4) Other Local Revenue		8600-8799	1,869,615.00	1,883,974.00	0.8%
5) TOTAL REVENUES			7,100,145.00	7,063,418.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,719,767.00	2,541,929.00	-6.5%
2) Instruction - Related Services	2000-2999		2,179,269.00	2,589,402.00	18.8%
3) Pupil Services	3000-3999		176,272.00	168,338.00	-4.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		249,541.00	249,541.00	0.0%
8) Plant Services	8000-8999		693,027.00	540,480.00	-22.0%
9) Other Outgo	9000-9999	Except 7600-7699	75,000.00	75,000.00	0.0%
10) TOTAL EXPENDITURES			6,092,876.00	6,164,690.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,007,269.00	898,728.00	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	51,086.00	New
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(1,948,914.00)	-2.6%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(992,731.00)	(1,050,186.00)	5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,843,105.07	1,850,374.07	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,843,105.07	1,850,374.07	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,843,105.07	1,850,374.07	-34.9%
			1,850,374.07	800,188.07	-56.8%
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	0.25	0.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,850,374.24	800,188.24	-56.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.42)	(0.42)	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	0.25	0.25
Total, Restricted Balance		0.25	0.25

July 1 Budget (Single Adoption)
Child Development Fund
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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
		8010-8099	0.00	0.00	0.0%
1) Revenue Limit Sources					
		8100-8299	528,768.00	522,311.00	-1.2%
2) Federal Revenue					
		8300-8599	1,327,947.00	1,304,693.00	-1.8%
3) Other State Revenue					
		8600-8799	50,474.00	47,500.00	-5.9%
4) Other Local Revenue					
			1,907,189.00	1,874,504.00	-1.7%
5) TOTAL REVENUES					
B. EXPENDITURES					
		1000-1999	674,441.00	688,706.00	2.1%
1) Certificated Salaries					
		2000-2999	472,328.00	517,249.00	9.5%
2) Classified Salaries					
		3000-3999	356,703.00	285,966.00	-19.8%
3) Employee Benefits					
		4000-4999	220,877.00	195,229.00	-11.6%
4) Books and Supplies					
		5000-5999	77,872.00	69,530.00	-10.7%
5) Services and Other Operating Expenditures					
		6000-6999	23,388.00	0.00	-100.0%
6) Capital Outlay					
		7100-7299, 7400-7499	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)					
		7300-7399	116,689.00	94,371.00	-19.1%
8) Other Outgo - Transfers of Indirect Costs					
			1,942,296.00	1,851,051.00	-4.7%
9) TOTAL EXPENDITURES					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(35,107.00)	23,453.00	-166.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In					
		7600-7629	196,401.00	0.00	-100.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
		7630-7699	0.00	0.00	0.0%
b) Uses					
		8980-8999	0.00	0.00	0.0%
3) Contributions					
			(196,401.00)	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES					

July 1 Budget (Single Adoption)
Child Development Fund
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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(231,508.00)	23,453.00	-110.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	324,864.37	93,356.37	-71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			324,864.37	93,356.37	-71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,864.37	93,356.37	-71.3%
2) Ending Balance, June 30 (E + F1e)			93,356.37	116,809.37	25.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,055.99	106,508.99	21.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,300.38	10,300.38	94.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

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Covina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments		9200	0.00		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	0.00		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets		9400	0.00		
9) Fixed Assets			0.00		
TOTAL, ASSETS					
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9680			
			0.00		
7) TOTAL, LIABILITIES					
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

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Child Development Fund
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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	528,768.00	522,311.00	-1.2%
TOTAL, FEDERAL REVENUE			528,768.00	522,311.00	-1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,162,717.00	1,139,483.00	-2.0%
All Other State Revenue	All Other	8590	165,230.00	165,230.00	0.0%
TOTAL, OTHER STATE REVENUE			1,327,947.00	1,304,693.00	-1.8%
OTHER LOCAL REVENUE					
Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,976.00	5,000.00	-28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	38,000.00	35,000.00	-2.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,498.00	7,500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,474.00	47,500.00	-5.9%
TOTAL, REVENUES			1,907,189.00	1,874,504.00	-1.7%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

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Covina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	589,945.00	624,237.00	5.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	84,496.00	64,469.00	-23.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			674,441.00	688,706.00	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	57,164.00	72,643.00	27.1%
Classified Support Salaries		2200	53,213.00	61,875.00	16.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,635.00	49,618.00	-9.2%
Other Classified Salaries		2900	307,316.00	333,113.00	8.4%
TOTAL, CLASSIFIED SALARIES			472,328.00	517,249.00	9.5%
EMPLOYEE BENEFITS					
PERS		3101-3102	35,054.00	35,093.00	0.1%
OASDI/Medicare/Alternative		3201-3202	68,219.00	78,620.00	16.7%
Health and Welfare Benefits		3301-3302	61,121.00	64,933.00	6.2%
Unemployment Insurance		3401-3402	140,862.00	65,308.00	-53.6%
Workers' Compensation		3501-3502	18,682.00	13,956.00	-25.3%
OPEB, Allocated		3601-3602	13,123.00	7,555.00	-42.4%
OPEB, Active Employees		3701-3702	9,067.00	10,447.00	15.2%
PERS Reduction		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	10,575.00	9,054.00	-14.4%
TOTAL, EMPLOYEE BENEFITS		3901-3902	356,703.00	285,966.00	-19.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	700.00	700.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	220,177.00	194,529.00	-11.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		4700	220,877.00	195,229.00	-11.6%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

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Covina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,998.00	2,662.00	-55.6%
Dues and Memberships		5300	250.00	0.00	-100.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	18,181.00	18,985.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	858.00	900.00	5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,069.00	23,477.00	-16.4%
Professional/Consulting Services and Operating Expenditures		5800	6,520.00	5,906.00	-9.4%
Communications		5900	6,500.00	6,100.00	-6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,872.00	69,530.00	-10.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,386.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,386.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	116,689.00	94,371.00	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			116,689.00	94,371.00	-19.1%
TOTAL, EXPENDITURES			1,942,296.00	1,851,051.00	-4.7%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	196,401.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			196,401.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(196,401.00)	0.00	-100.0%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Function

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Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	528,768.00	522,311.00	-1.2%
3) Other State Revenue		8300-8599	1,327,947.00	1,304,693.00	-1.8%
4) Other Local Revenue		8600-8799	50,474.00	47,500.00	-5.9%
5) TOTAL REVENUES			1,907,189.00	1,874,504.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,479,511.00	1,493,411.00	0.9%
2) Instruction - Related Services	2000-2999		215,969.00	157,608.00	-27.0%
3) Pupil Services	3000-3999		15,610.00	23,183.00	48.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		116,689.00	94,371.00	-19.1%
8) Plant Services	8000-8999		114,517.00	82,478.00	-28.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,942,296.00	1,851,051.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(35,107.00)	23,453.00	-166.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	196,401.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(196,401.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(231,508.00)	23,453.00	-110.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	324,864.37	93,356.37	-71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			324,864.37	93,356.37	-71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,864.37	93,356.37	-71.3%
			93,356.37	116,809.37	25.1%
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	88,055.99	106,508.99	21.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,300.38	10,300.38	94.3%
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	2012-13
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	88,054.50	88,054.50
9010	Other Restricted Local	1.49	18,454.49
Total, Restricted Balance		88,055.99	106,508.99

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,105,731.00	4,098,331.00	-0.2%
3) Other State Revenue		8300-8599	378,120.00	374,292.00	-1.0%
4) Other Local Revenue		8600-8799	1,186,426.00	884,094.00	-27.2%
5) TOTAL, REVENUES			5,670,277.00	5,336,717.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,629,157.00	1,535,119.00	-5.8%
3) Employee Benefits		3000-3999	497,542.00	365,042.00	-26.6%
4) Books and Supplies		4000-4999	2,484,931.00	2,488,937.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	138,570.00	168,714.00	21.8%
6) Capital Outlay		6000-6999	3,200.00	152,539.00	4666.8%
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	228,386.00	201,227.00	-11.9%
9) TOTAL, EXPENDITURES			4,981,786.00	4,911,578.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			688,491.00	425,139.00	-38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			688,491.00	425,139.00	-38.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,133,358.17	3,821,849.17	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,133,358.17	3,821,849.17	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,133,358.17	3,821,849.17	22.0%
2) Ending Balance, June 30 (E + F1e)			3,821,849.17	4,246,988.17	11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,821,849.17	4,246,988.17	11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,105,731.00	4,098,331.00	-0.2%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			4,105,731.00	4,098,331.00	-0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	378,120.00	374,292.00	-1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			378,120.00	374,292.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	702,584.00	722,252.00	2.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,125.00	26,125.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	457,717.00	115,717.00	-74.7%
TOTAL OTHER LOCAL REVENUE			1,186,426.00	864,094.00	-27.2%
TOTAL REVENUES			5,670,277.00	5,338,717.00	-5.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,286,892.00	1,203,495.00	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	85,523.00	96,588.00	12.9%
Clerical, Technical and Office Salaries		2400	226,332.00	206,095.00	-8.9%
Other Classified Salaries		2900	20,410.00	26,941.00	41.8%
TOTAL CLASSIFIED SALARIES			1,629,157.00	1,535,119.00	-5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	102,902.00	106,982.00	4.0%
PERS/SDI/Medicare/Alternative		3301-3302	120,638.00	113,929.00	-5.6%
Sick and Welfare Benefits		3401-3402	197,798.00	84,951.00	-57.1%
Unemployment Insurance		3501-3502	26,416.00	19,888.00	-24.7%
Workers' Compensation		3601-3602	18,048.00	12,381.00	-31.5%
OPEB, Allocated		3701-3702	7,913.00	8,248.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	19,829.00	14,683.00	-26.0%
Other Employee Benefits		3901-3902	4,000.00	4,000.00	0.0%
TOTAL EMPLOYEE BENEFITS			497,542.00	365,042.00	-26.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	257,350.00	261,350.00	1.6%
Noncapitalized Equipment		4400	142,257.00	165,000.00	16.0%
Food		4700	2,085,324.00	2,082,587.00	-1.1%
TOTAL BOOKS AND SUPPLIES			2,484,931.00	2,488,937.00	0.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,570.00	5,570.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	0.0%
Operations and Housekeeping Services		5500	19,050.00	44,889.00	135.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	700.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,005.00)	(14,700.00)	-22.7%
Professional/Consulting Services and Operating Expenditures		5800	95,755.00	95,755.00	0.0%
Communications		5900	1,500.00	1,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,570.00	168,714.00	21.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	3,200.00	152,539.00	4666.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,200.00	152,539.00	4666.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	228,386.00	201,227.00	-11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			228,386.00	201,227.00	-11.9%
TOTAL, EXPENDITURES			4,981,786.00	4,911,578.00	-1.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8918	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,105,731.00	4,098,331.00	-0.2%
3) Other State Revenue		8300-8599	378,120.00	374,292.00	-1.0%
4) Other Local Revenue		8600-8799	1,186,426.00	864,094.00	-27.2%
5) TOTAL REVENUES			5,670,277.00	5,336,717.00	-5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,734,240.00	4,665,462.00	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		228,386.00	201,227.00	-11.9%
8) Plant Services	8000-8999		19,160.00	44,889.00	134.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			4,981,786.00	4,911,578.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			688,491.00	425,139.00	-38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			688,491.00	425,139.00	-38.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,133,358.17	3,821,849.17	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,133,358.17	3,821,849.17	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,133,358.17	3,821,849.17	22.0%
2) Ending Balance, June 30 (E + F1e)			3,821,849.17	4,246,988.17	11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,821,849.17	4,246,988.17	11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,821,849.17	4,246,988.17
Total, Restricted Balance		3,821,849.17	4,246,988.17

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	613,124.00	613,124.00	0.0%
4) Other Local Revenue		8600-8799	12,774.00	13,000.00	1.8%
5) TOTAL, REVENUES			625,898.00	626,124.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,900.00	50,000.00	61.8%
5) Services and Other Operating Expenditures		5000-5999	57,047.00	74,947.00	31.4%
6) Capital Outlay		6000-6999	648,175.00	80,000.00	-87.7%
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			736,122.00	204,947.00	-72.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,224.00)	421,177.00	-482.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	613,124.00	613,124.00	0.0%
b) Transfers Out		7600-7629	500,000.00	750,000.00	50.0%
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			113,124.00	(136,876.00)	-221.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,900.00	284,301.00	9703.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,194,812.08	2,197,712.08	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,194,812.08	2,197,712.08	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,194,812.08	2,197,712.08	0.1%
2) Ending Balance, June 30 (E + F1e)			2,197,712.08	2,482,013.08	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,197,712.08	2,482,013.08	12.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	613,124.00	613,124.00	0.0%
TOTAL, OTHER STATE REVENUE			613,124.00	613,124.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,774.00	13,000.00	1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,774.00	13,000.00	1.8%
TOTAL, REVENUES			625,898.00	626,124.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,900.00	50,000.00	61.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,900.00	50,000.00	61.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,047.00	74,947.00	31.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,047.00	74,947.00	31.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	648,175.00	80,000.00	-87.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			648,175.00	80,000.00	-87.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			736,122.00	204,947.00	-72.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	613,124.00	613,124.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			613,124.00	613,124.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	500,000.00	750,000.00	50.0%
(b) TOTAL INTERFUND TRANSFERS OUT			500,000.00	750,000.00	50.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			113,124.00	(136,876.00)	-221.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	613,124.00	613,124.00	0.0%
4) Other Local Revenue		8600-8799	12,774.00	13,000.00	1.8%
5) TOTAL, REVENUES			625,898.00	626,124.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		736,122.00	204,947.00	-72.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			736,122.00	204,947.00	-72.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(110,224.00)	421,177.00	-482.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	613,124.00	613,124.00	0.0%
b) Transfers Out		7600-7629	500,000.00	750,000.00	50.0%
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			113,124.00	(136,876.00)	-221.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,900.00	284,301.00	9703.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,194,812.08	2,197,712.08	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,194,812.08	2,197,712.08	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,194,812.08	2,197,712.08	0.1%
2) Ending Balance, June 30 (E + F1e)			2,197,712.08	2,482,013.08	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,197,712.08	2,482,013.08	12.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98,676.00	20,000.00	-79.7%
5) TOTAL, REVENUES			98,676.00	20,000.00	-79.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,599.00	73,805.00	-15.7%
3) Employee Benefits		3000-3999	31,783.00	22,362.00	-29.6%
4) Books and Supplies		4000-4999	725,228.00	10,000.00	-98.6%
5) Services and Other Operating Expenditures		5000-5999	107,827.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,133,918.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	326,040.00	337,291.00	3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,412,395.00	443,458.00	-94.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,313,719.00)	(423,458.00)	-94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,074,240.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,687,364.00	613,124.00	-83.4%
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			(613,124.00)	(613,124.00)	0.0%

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

19 64436 0000000
Form 21

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,925,843.00)	(1,036,582.00)	-86.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,015,062.53	2,088,219.53	-79.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,015,062.53	2,088,219.53	-79.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,015,062.53	2,088,219.53	-79.1%
			2,088,219.53	1,051,637.53	-49.6%
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	2,088,219.85	1,051,637.85	-49.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.32)	(0.32)	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Insecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	98,659.00	20,000.00	-79.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			98,676.00	20,000.00	-79.7%
TOTAL, REVENUES			98,676.00	20,000.00	-79.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,127.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	54,452.00	58,152.00	6.8%
Clerical, Technical and Office Salaries		2400	31,020.00	15,653.00	-49.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			67,599.00	73,805.00	-15.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,253.00	8,427.00	2.1%
OASDI/Medicare/Alternative		3301-3302	6,704.00	5,646.00	-15.8%
Health and Welfare Benefits		3401-3402	11,848.00	4,944.00	-58.3%
Unemployment Insurance		3501-3502	1,410.00	811.00	-42.5%
Workers' Compensation		3601-3602	965.00	456.00	-52.5%
OPEB, Allocated		3701-3702	764.00	643.00	-15.8%
P, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,589.00	1,183.00	-25.6%
Other Employee Benefits		3901-3902	250.00	250.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,783.00	22,362.00	-29.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	324,153.00	0.00	-100.0%
Noncapitalized Equipment		4400	401,075.00	10,000.00	-97.5%
TOTAL, BOOKS AND SUPPLIES			725,228.00	10,000.00	-98.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,448.00	0.00	-100.0%
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	5,204.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	86,175.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,827.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,711,829.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,422,089.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,133,918.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	328,040.00	337,291.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			328,040.00	337,291.00	3.5%
TOTAL, EXPENDITURES			7,412,395.00	443,458.00	-94.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,074,240.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,074,240.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,687,364.00	613,124.00	-83.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,687,364.00	613,124.00	-83.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(613,124.00)	(613,124.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98,676.00	20,000.00	-79.7%
5) TOTAL REVENUES			98,676.00	20,000.00	-79.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,086,355.00	106,167.00	-98.5%
9) Other Outgo	9000-9999	Except 7600-7699	326,040.00	337,291.00	3.5%
10) TOTAL EXPENDITURES			7,412,395.00	443,458.00	-94.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,313,719.00)	(423,458.00)	-94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,074,240.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,687,364.00	613,124.00	-83.4%
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			(613,124.00)	(613,124.00)	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)			(7,926,843.00)	(1,036,582.00)	-86.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,015,062.53	2,088,219.53	-79.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,015,062.53	2,088,219.53	-79.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,015,062.53	2,088,219.53	-79.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,088,219.53	1,051,637.53	-49.6%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,088,219.85	1,051,637.85	-49.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.32)	(0.32)	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	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	152,463.00	70,000.00	-54.1%
5) TOTAL, REVENUES			152,463.00	70,000.00	-54.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,284.00	17,284.00	0.0%
3) Employee Benefits		3000-3999	8,452.00	8,450.00	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			25,736.00	25,734.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			126,727.00	44,266.00	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,727.00	44,266.00	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,926,817.53	2,053,544.53	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,926,817.53	2,053,544.53	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,926,817.53	2,053,544.53	6.6%
2) Ending Balance, June 30 (E + F1e)			2,053,544.53	2,097,810.53	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,053,544.53	2,097,810.53	2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,928.00	20,000.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	132,535.00	50,000.00	-62.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152,463.00	70,000.00	-54.1%
TOTAL, REVENUES			152,463.00	70,000.00	-54.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,284.00	17,284.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,284.00	17,284.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,850.00	1,851.00	0.1%
OASDI/Medicare/Alternative		3301-3302	1,323.00	1,322.00	-0.1%
Health and Welfare Benefits		3401-3402	4,226.00	4,225.00	0.0%
Unemployment Insurance		3501-3502	278.00	278.00	0.0%
Workers' Compensation		3601-3602	225.00	224.00	-0.4%
OPEB, Allocated		3701-3702	150.00	150.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	400.00	400.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,452.00	8,450.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,736.00	25,734.00	0.0%

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	152,463.00	70,000.00	-54.1%
5) TOTAL REVENUES			152,463.00	70,000.00	-54.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		25,736.00	25,734.00	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			25,736.00	25,734.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			126,727.00	44,266.00	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,727.00	44,286.00	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,926,817.53	2,053,544.53	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,926,817.53	2,053,544.53	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,926,817.53	2,053,544.53	6.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,053,544.53	2,097,810.53	2.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,053,544.53	2,097,810.53	2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(90,000.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	42,312.00	42,000.00	-0.7%
5) TOTAL, REVENUES			(47,688.00)	42,000.00	-188.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,688.00)	42,000.00	-188.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,688.00)	42,000.00	-188.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,490,208.64	4,442,518.64	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,490,208.64	4,442,518.64	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,490,208.64	4,442,518.64	-1.1%
2) Ending Balance, June 30 (E + F1e)			4,442,518.64	4,484,518.64	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,400,208.64	4,400,208.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	42,312.00	84,312.00	99.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(90,000.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(90,000.00)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,312.00	42,000.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,312.00	42,000.00	-0.7%
TOTAL, REVENUES			(47,688.00)	42,000.00	-188.1%

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

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(90,000.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	42,312.00	42,000.00	-0.7%
5) TOTAL, REVENUES			(47,688.00)	42,000.00	-188.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,688.00)	42,000.00	-188.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,688.00)	42,000.00	-188.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,490,206.64	4,442,518.64	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,490,206.64	4,442,518.64	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,490,206.64	4,442,518.64	-1.1%
2) Ending Balance, June 30 (E + F1e)			4,442,518.64	4,484,518.64	0.9%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,400,206.64	4,400,206.64	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	42,312.00	84,312.00	99.3%
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	2012-13
		Estimated Actuals	Budget
7710	State School Facilities Projects	4,400,206.64	4,400,206.64
Total, Restricted Balance		4,400,206.64	4,400,206.64

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Covina-Valley Unified
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Description		Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES						
1) Revenue Limit Sources			8010-8099	0.00	0.00	0.0%
2) Federal Revenue			8100-8299	0.00	0.00	0.0%
3) Other State Revenue			8300-8599	0.00	0.00	0.0%
4) Other Local Revenue			8600-8799	162.00	50.00	-69.1%
5) TOTAL REVENUES				162.00	50.00	-69.1%
B. EXPENDITURES						
1) Certificated Salaries			1000-1999	0.00	0.00	0.0%
2) Classified Salaries			2000-2999	0.00	0.00	0.0%
3) Employee Benefits			3000-3999	0.00	0.00	0.0%
4) Books and Supplies			4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures			5000-5999	0.00	0.00	0.0%
6) Capital Outlay			6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES				0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				162.00	50.00	-69.1%
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers			8900-8929	0.00	0.00	0.0%
a) Transfers In			7600-7629	0.00	0.00	0.0%
b) Transfers Out						
2) Other Sources/Uses			8930-8979	0.00	0.00	0.0%
a) Sources			7630-7699	0.00	0.00	0.0%
b) Uses			8980-8999	0.00	0.00	0.0%
3) Contributions				0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES				0.00	0.00	0.0%

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Sanovina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			162.00	50.00	-69.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	12,428.17	12,588.17	1.3%
a) As of July 1 - Unaudited					
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,428.17	12,588.17	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,428.17	12,588.17	1.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash					
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	12,588.17	12,638.17	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		9120	0.00		
b) in Banks					
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
		9200	0.00		
3) Accounts Receivable					
		9290	0.00		
4) Due from Grantor Government					
		9310	0.00		
5) Due from Other Funds					
		9320	0.00		
6) Stores					
		9330	0.00		
7) Prepaid Expenditures					
		9340	0.00		
8) Other Current Assets					
		9400			
9) Fixed Assets			0.00		
TOTAL ASSETS					
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9680			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

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San Joaquin Valley Unified
San Joaquin County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEDERAL REVENUE					
FEDERAL REVENUE		8281	0.00	0.00	0.0%
FEDERAL REVENUE		8290	0.00	0.00	0.0%
Other Federal Revenue			0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE					
OTHER STATE REVENUE					
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8590	0.00	0.00	0.0%
All Other State Revenue			0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE					
OTHER LOCAL REVENUE					
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.0%
Leases and Rentals		8660	162.00	50.00	-69.1%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
Other Local Revenue		8699	0.00	0.00	0.0%
All Other Local Revenue		8799	0.00	0.00	0.0%
All Other Transfers In from All Others			162.00	50.00	-69.1%
TOTAL, OTHER LOCAL REVENUE			162.00	50.00	-69.1%
TOTAL, REVENUES			162.00	50.00	-69.1%

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

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San Joaquin Valley Unified
San Joaquin County

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

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

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Sanovina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
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Description		Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund			7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund			7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%

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

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

19 64436 0000000
Form 40

San Joaquin Valley Unified
San Joaquin County

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	162.00	50.00	-69.1%
5) TOTAL REVENUES			162.00	50.00	-69.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	Except	0.00	0.00	0.0%
9) Other Outgo	9000-9999	7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			162.00	50.00	-69.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

19 64436 0000000
Form 40

Sanovina-Valley Unified
Los Angeles County

Description		Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				162.00	50.00	-69.1%
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	12,426.17	12,588.17	1.3%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				12,426.17	12,588.17	1.3%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				12,426.17	12,588.17	1.3%
				12,588.17	12,638.17	0.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)						
a) Nonspendable			9711	0.00	0.00	0.0%
Revolving Cash			9712	0.00	0.00	0.0%
Stores			9713	0.00	0.00	0.0%
Prepaid Expenditures			9719	0.00	0.00	0.0%
All Others			9740	0.00	0.00	0.0%
b) Restricted						
c) Committed			9750	0.00	0.00	0.0%
Stabilization Arrangements			9760	0.00	0.00	0.0%
Other Commitments (by Resource/Object)						
d) Assigned			9780	12,588.17	12,638.17	0.4%
Other Assignments (by Resource/Object)						
e) Unassigned/Unappropriated			9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties			9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount						

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget

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

19 64436 0000000
Form 51

Covina-Valley Unified
Los Angeles County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,683.00	28,683.00	0.0%
4) Other Local Revenue		8600-8799	2,197,945.00	2,197,945.00	0.0%
5) TOTAL REVENUES			2,226,628.00	2,226,628.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,508,756.00	2,508,756.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,508,756.00	2,508,756.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(282,128.00)	(282,128.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,128.00)	(282,128.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,593,414.00	3,311,286.00	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,593,414.00	3,311,286.00	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,593,414.00	3,311,286.00	-7.9%
			3,311,286.00	3,029,158.00	-8.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,311,286.00	3,029,158.00	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	28,683.00	28,683.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,683.00	28,683.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,831,337.00	1,831,337.00	0.0%
Unsecured Roll		8612	91,108.00	91,108.00	0.0%
Prior Years' Taxes		8613	229,050.00	229,050.00	0.0%
Supplemental Taxes		8614	16,054.00	16,054.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	30,396.00	30,396.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,197,945.00	2,197,945.00	0.0%
TOTAL, REVENUES			2,226,628.00	2,226,628.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,756,120.00	1,756,120.00	0.0%
Bond Interest and Other Service Charges		7434	752,636.00	752,636.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,508,756.00	2,508,756.00	0.0%
TOTAL EXPENDITURES			2,508,756.00	2,508,756.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	452,133.00	426,320.00	-5.7%
5) TOTAL, REVENUES			452,133.00	426,320.00	-5.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	103.00	0.00	-100.0%
2) Classified Salaries		2000-2999	337,056.00	352,435.00	4.6%
3) Employee Benefits		3000-3999	97,484.00	74,593.00	-23.5%
4) Books and Supplies		4000-4999	9,470.44	1,351.00	-85.7%
5) Services and Other Operating Expenses		5000-5999	8,336.00	2,113.00	-74.7%
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			452,449.44	430,492.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(316.44)	(4,172.00)	1218.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,558.00	4,558.00	0.0%
b) Transfers Out		7600-7629	4,558.00	4,558.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(316.44)	(4,172.00)	1218.4%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	4,486.97	4,170.53	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,486.97	4,170.53	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			4,486.97	4,170.53	-7.1%
2) Ending Net Assets/Position, June 30 (E + F1e)			4,170.53	(1.47)	-100.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	4,170.53	(1.47)	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments		9200	0.00		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	0.00		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets					
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
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (0 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	145.00	10.00	-93.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	451,988.00	426,310.00	-5.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			452,133.00	426,320.00	-5.7%
TOTAL, REVENUES			452,133.00	426,320.00	-5.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	103.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			103.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	9,362.00	9,947.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	133,705.00	138,070.00	3.3%
Clerical, Technical and Office Salaries		2400	48,481.00	50,412.00	4.0%
Other Classified Salaries		2900	145,508.00	154,008.00	5.8%
TOTAL, CLASSIFIED SALARIES			337,056.00	352,435.00	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,766.00	3,893.00	3.4%
PERS		3201-3202	22,959.00	24,512.00	6.8%
OASDI/Medicare/Alternative		3301-3302	25,253.00	24,037.00	-4.8%
Health and Welfare Benefits		3401-3402	26,407.00	6,040.00	-77.1%
Unemployment Insurance		3501-3502	5,351.00	3,953.00	-28.1%
Workers' Compensation		3601-3602	3,785.00	2,364.00	-37.5%
OPEB, Allocated		3701-3702	2,245.00	2,970.00	32.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,376.00	3,482.00	-20.4%
Other Employee Benefits		3901-3902	3,342.00	3,342.00	0.0%
TOTAL, EMPLOYEE BENEFITS			97,484.00	74,593.00	-23.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,470.44	1,351.00	-85.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,470.44	1,351.00	-85.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,798.00	395.00	-78.0%
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	955.00	955.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,763.00	763.00	-84.0%
Communications		5900	820.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,336.00	2,113.00	-74.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			452,449.44	430,492.00	-4.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,558.00	4,558.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,558.00	4,558.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7819	4,558.00	4,558.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,558.00	4,558.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	452,133.00	426,320.00	-5.7%
5) TOTAL REVENUES			452,133.00	426,320.00	-5.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		452,449.44	430,492.00	-4.9%
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			452,449.44	430,492.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(316.44)	(4,172.00)	1218.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,558.00	4,558.00	0.0%
b) Transfers Out		7600-7629	4,558.00	4,558.00	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)			(316.44)	(4,172.00)	1218.4%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	4,486.97	4,170.53	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,486.97	4,170.53	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			4,486.97	4,170.53	-7.1%
2) Ending Net Assets/Position, June 30 (E + F1e)			4,170.53	(1.47)	-100.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	4,170.53	(1.47)	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	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	13,131,459.00	13,550,585.00	3.2%
5) TOTAL, REVENUES			13,131,459.00	13,550,585.00	3.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,210.00	2,500.00	13.1%
5) Services and Other Operating Expenses		5000-5999	13,219,017.00	14,127,810.00	6.9%
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			13,221,227.00	14,130,310.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,768.00)	(579,725.00)	545.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(89,768.00)	(579,725.00)	545.8%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,335,832.80	2,246,064.80	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,335,832.80	2,246,064.80	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			2,335,832.80	2,246,064.80	-3.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			2,246,064.80	1,666,339.80	-25.8%
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	2,246,064.80	1,666,339.80	-25.8%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,520.00	37,020.00	-3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	12,582,939.00	12,983,585.00	3.3%
All Other Fees and Contracts		8689	370,000.00	370,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	160,000.00	160,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			13,131,459.00	13,550,585.00	3.2%
TOTAL REVENUES			13,131,459.00	13,550,585.00	3.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
DI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,210.00	2,500.00	13.1%
TOTAL, BOOKS AND SUPPLIES			2,210.00	2,500.00	13.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	13,214,003.00	14,122,810.00	6.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,014.00	5,000.00	-0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,219,017.00	14,127,810.00	6.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
EXPENSES			13,221,227.00	14,130,310.00	6.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,131,459.00	13,550,585.00	3.2%
5) TOTAL REVENUES			13,131,459.00	13,550,585.00	3.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		13,221,227.00	14,130,310.00	6.9%
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			13,221,227.00	14,130,310.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(89,768.00)	(579,725.00)	545.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(89,768.00)	(579,725.00)	545.8%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,335,832.80	2,246,064.80	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,335,832.80	2,246,064.80	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			2,335,832.80	2,246,064.80	-3.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			2,246,064.80	1,666,339.80	-25.8%
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	2,246,064.80	1,666,339.80	-25.8%

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

San Joaquin Valley Unified
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Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			7,722.22	7,401.28	7,401.28	7,614.18
a. Kindergarten	783.60	783.60				
b. Grades One through Three	2,330.45	2,330.45				
c. Grades Four through Six	2,562.95	2,562.95				
d. Grades Seven and Eight	1,937.56	1,937.56				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	0.24	0.24				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	268.47	268.47	268.47	270.47	270.47	270.47
b. Nonpublic, Nonsectarian Schools (EC 56366[a](7))	13.31	13.31	13.31	13.31	13.31	13.31
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	7,896.58	7,896.58	8,004.00	7,685.06	7,685.06	7,897.96
HIGH SCHOOL						
4. General Education			4,918.74	4,736.10	4,736.10	4,727.61
a. Grades Nine through Twelve	4,543.42	4,543.42				
b. Continuation Education	179.95	179.95				
c. Opportunity Schools and Full-Day Opportunity Classes	2.90	2.90				
d. Home and Hospital	3.72	3.72				
e. Community Day School	1.38	1.38				
5. Special Education						
a. Special Day Class	151.04	151.04	151.04	152.53	152.53	152.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a](7))	15.20	15.20	15.20	15.20	15.20	15.20
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.98	0.98	0.98	0.98	0.98	0.98
6. TOTAL, HIGH SCHOOL	4,898.59	4,898.59	5,085.96	4,904.81	4,904.81	4,896.32
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
Elementary	2.51	2.51	2.51	2.51	2.51	2.51
High School						
8. Special Education						
a. Special Day Class - Elementary	65.01	65.01	65.01	65.01	65.01	65.01
b. Special Day Class - High School	71.72	71.72	71.72	71.72	71.72	71.72
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	139.24	139.24	139.24	139.24	139.24	139.24
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,934.41	12,934.41	13,229.20	12,729.11	12,729.11	12,933.52
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,934.41	12,934.41	13,229.20	12,729.11	12,729.11	12,933.52
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
	Object	Feeding Animals (Kitt, Dogs)							
A. BEGINNING CASH			6,030,208.00	7,859,517.00	13,559,825.00	16,372,600.00	11,282,273.00	8,956,164.00	8,703,001.00
B. RECEIPTS									
Revenue Limit Sources	8010-8019		0.00	855,822.00	5,372,020.00	2,110,065.00	4,053,590.00	4,053,590.00	8,344,268.00
Principal Apportionment	8020-8079		230,000.00	200,000.00	0.00	0.00	350,000.00	2,900,000.00	750,000.00
Property Taxes	8080-8099		0.00	0.00	(213,009.00)	0.00	0.00	845,318.00	(222,930.00)
Miscellaneous Funds	8100-8299		130,000.00	100,000.00	750,000.00	140,000.00	2,200,000.00	200,000.00	(135,795.00)
Federal Revenue	8300-8599		1,100,000.00	2,300,000.00	1,158,621.00	964,050.00	1,600,000.00	403,661.00	151,739.00
Other State Revenue	8600-8799		20,000.00	40,000.00	450,000.00	600,000.00	650,000.00	450,000.00	5,000,000.00
Other Local Revenue	8810-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8930-8979		4,889,878.00	(2,495,000.00)	0.00	0.00	0.00	0.00	(8,400,000.00)
All Other Financing Sources			5,379,878.00	1,000,822.00	7,517,632.00	3,514,115.00	8,853,590.00	8,852,569.00	5,487,282.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		98,479.00	446,923.00	5,479,066.00	4,537,158.00	4,682,696.00	4,498,566.00	4,647,465.00
Classified Salaries	2000-2999		632,876.00	1,112,046.00	1,441,483.00	1,390,409.00	1,509,206.00	1,459,796.00	1,500,283.00
Employee Benefits	3000-3999		1,235,930.00	280,590.00	1,080,973.00	1,908,384.00	1,861,990.00	1,800,012.00	1,785,832.00
Books and Supplies	4000-4999		44,484.00	286,143.00	498,060.00	275,436.00	201,011.00	303,670.00	218,299.00
Services	5000-5999		1,126,912.00	713,106.00	564,033.00	690,409.00	934,794.00	655,932.00	648,114.00
Capital Outlay	6000-6599		0.00	0.00	30,000.00	35,617.00	20,000.00	13,553.00	12,293.00
Other Outgo	7000-7499		0.00	70,813.00	50,000.00	46,049.00	27,242.00	100,000.00	50,000.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,138,681.00	2,889,621.00	9,143,615.00	8,873,462.00	9,216,939.00	8,831,549.00	8,862,286.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299		5,412,763.00	7,337,689.00	5,211,772.00	76,662.00	26,891.00	960,259.00	1,954,387.00
Due From Other Funds	9310							0.00	
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS			5,412,763.00	7,337,689.00	5,211,772.00	76,662.00	26,891.00	960,259.00	1,954,387.00
Liabilities									
Accounts Payable	9500-9599		6,824,651.00	(251,418.00)	173,014.00	397,662.00	1,999,651.00	1,234,442.00	3,200,000.00
Due To Other Funds	9610								
Current Loans	9840								
Deferred Revenues	9650								
SUBTOTAL LIABILITIES			6,824,651.00	(251,418.00)	173,014.00	397,662.00	1,999,651.00	1,234,442.00	3,200,000.00
Nonoperating									
Suspense Clearing	9910		0.00						
TOTAL BALANCE SHEET TRANSACTIONS			(1,411,888.00)	7,589,107.00	5,038,758.00	(320,990.00)	(1,972,760.00)	(274,183.00)	(1,245,613.00)
E. NET INCREASE/DECREASE									
(B - C + D)			1,829,309.00	5,700,308.00	3,412,775.00	(5,680,327.00)	(2,336,109.00)	(253,163.00)	(4,620,617.00)
F. ENDING CASH (A + E)			7,859,517.00	13,559,825.00	16,972,600.00	11,292,273.00	8,956,164.00	8,703,001.00	4,082,384.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		13,026,749.00	5,891,219.00	7,266,437.00	5,991,882.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	624,519.00	3,995,765.00	1,795,980.00	0.00	25,365,391.00	0.00	57,825,831.00	57,825,831.00
Property Taxes	8020-8079	0.00	2,200,000.00	2,200,000.00	359,715.00	0.00	0.00	9,789,715.00	9,789,715.00
Miscellaneous Funds	8080-8099	0.00	35,311.00	12,145.00	0.00	(301,602.00)	0.00	162,360.00	162,360.00
Federal Revenue	8100-8299	1,800,000.00	100,000.00	1,000,000.00	0.00	522,334.00	0.00	7,406,539.00	7,406,539.00
Other State Revenue	8300-8599	150,000.00	800,000.00	2,100,000.00	0.00	3,019,625.00	0.00	13,947,696.00	13,947,696.00
Other Local Revenue	8600-8799	500,000.00	400,000.00	400,000.00	0.00	4,427,238.00	0.00	13,737,238.00	13,737,238.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	3,363,124.00	0.00	0.00	3,363,124.00	3,363,124.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	7,904,878.00	7,904,878.00
TOTAL RECEIPTS		3,074,519.00	7,531,076.00	7,508,125.00	3,722,839.00	33,032,966.00	0.00	114,137,381.00	114,137,381.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,712,494.00	4,724,667.00	4,575,554.00	4,847,509.00	4,792,874.00	0.00	52,653,800.00	52,653,800.00
Classified Salaries	2000-2999	1,538,192.00	1,448,085.00	1,511,145.00	1,823,155.00	104,100.00	0.00	16,922,871.00	16,922,871.00
Employee Benefits	3000-3999	1,832,823.00	1,813,267.00	1,805,661.00	1,927,402.00	1,035,356.00	0.00	20,179,314.00	20,179,314.00
Books and Supplies	4000-4999	705,288.00	852,530.00	714,491.00	301,060.00	442,249.00	0.00	5,200,396.00	5,200,396.00
Services	5000-5999	949,253.00	1,258,104.00	725,829.00	1,334,585.00	1,762,750.00	0.00	11,951,211.00	11,951,211.00
Capital Outlay	6000-6599	50,000.00	0.00	0.00	0.00	81,377.00	0.00	292,840.00	292,840.00
Other Outgo	7000-7499	500,000.00	80,937.00	450,000.00	(294,665.00)	2,495,694.00	0.00	4,376,070.00	4,376,070.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	613,124.00	51,086.00	0.00	664,210.00	664,210.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10,288,050.00	10,178,590.00	9,782,680.00	10,552,170.00	10,765,486.00	0.00	112,240,712.00	112,240,712.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,000,000.00	4,022,732.00	1,000,000.00	1,003,913.00			29,007,088.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		1,000,000.00	4,022,732.00	1,000,000.00	1,003,913.00	0.00	0.00	29,007,088.00	
Liabilities									
Accounts Payable	9500-9599	921,999.00						14,500,001.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650	921,999.00	0.00	0.00	0.00	0.00	0.00	14,500,001.00	
SUBTOTAL LIABILITIES		921,999.00	0.00	0.00	0.00	0.00	0.00	14,500,001.00	
Nonoperating									
Suspense Clearing	9810							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		78,001.00	4,022,732.00	1,000,000.00	1,003,913.00	0.00	0.00	14,507,087.00	
E. NET INCREASE/DECREASE (B - C + D)		(7,135,530.00)	1,375,218.00	(1,274,555.00)	(5,825,418.00)	22,267,500.00	0.00	16,403,756.00	1,896,669.00
F. ENDING CASH (A + E)		5,891,219.00	7,266,437.00	5,991,882.00	166,464.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,433,984.00	

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	JUNE								
A. BEGINNING CASH		166,464.00	4,071,521.00	6,366,829.00	9,874,604.00	4,289,277.00	2,048,166.00	1,890,095.00	5,784,388.00
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	855,822.00	5,372,020.00	2,110,065.00	4,053,590.00	4,053,590.00	8,344,268.00	1,254,821.00
Property Taxes	8020-8079	230,000.00	200,000.00	0.00	0.00	350,000.00	2,900,000.00	750,000.00	600,000.00
Miscellaneous Funds	8080-8089	0.00	0.00	(213,009.00)	0.00	0.00	845,316.00	(222,830.00)	7,127.00
Federal Revenue	8100-8299	130,000.00	100,000.00	750,000.00	140,000.00	2,200,000.00	200,000.00	(135,795.00)	600,000.00
Other State Revenue	8300-8599	1,100,000.00	2,300,000.00	1,156,621.00	664,050.00	1,600,000.00	403,661.00	151,739.00	500,000.00
Other Local Revenue	8600-8799	20,000.00	40,000.00	450,000.00	600,000.00	650,000.00	450,000.00	5,000,000.00	800,000.00
Interfund Transfers In	8810-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	5,900,000.00	(5,900,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,380,000.00	(2,404,178.00)	7,517,632.00	3,514,115.00	8,853,590.00	8,852,569.00	13,887,282.00	3,761,948.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	98,479.00	446,923.00	5,479,066.00	4,537,158.00	4,662,696.00	4,498,586.00	4,647,465.00	4,530,329.00
Classified Salaries	2000-2999	632,876.00	1,112,046.00	1,441,483.00	1,390,409.00	1,509,208.00	1,458,796.00	1,500,283.00	1,451,095.00
Employee Benefits	3000-3999	160,304.00	280,590.00	1,080,973.00	1,908,384.00	1,861,990.00	1,800,012.00	1,785,832.00	1,811,084.00
Books and Supplies	4000-4999	44,494.00	266,143.00	490,060.00	275,456.00	201,011.00	303,670.00	218,289.00	377,875.00
Services	5000-5999	1,126,912.00	713,106.00	564,033.00	680,409.00	934,784.00	655,932.00	646,114.00	597,390.00
Capital Outlay	6000-6999	0.00	0.00	30,000.00	35,617.00	20,000.00	13,553.00	12,293.00	50,000.00
Other Outgo	7000-7499	0.00	70,813.00	50,000.00	48,049.00	27,242.00	100,000.00	50,000.00	800,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	(85,000.00)	(95,000.00)	(95,000.00)	(95,000.00)	(95,000.00)	(95,000.00)
TOTAL DISBURSEMENTS		2,063,055.00	2,889,621.00	9,049,615.00	8,776,462.00	9,121,939.00	8,736,549.00	8,767,286.00	9,622,583.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	0.00	0.00						
Accounts Receivable	9200-9299	5,412,763.00	7,337,689.00	5,211,772.00	76,682.00	26,891.00	960,259.00	1,954,387.00	1,000,000.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		5,412,763.00	7,337,689.00	5,211,772.00	76,682.00	26,891.00	960,259.00	1,954,387.00	1,000,000.00
Liabilities									
Accounts Payable	9500-9599	6,824,651.00	(251,418.00)	173,014.00	397,662.00	1,999,651.00	1,234,442.00	3,200,000.00	
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		6,824,651.00	(251,418.00)	173,014.00	397,662.00	1,999,651.00	1,234,442.00	3,200,000.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		(1,411,888.00)	7,589,107.00	5,038,758.00	(320,980.00)	(1,972,760.00)	(274,183.00)	(1,245,613.00)	1,000,000.00
E. NET INCREASE/DECREASE (B - C + D)		3,905,057.00	2,295,306.00	3,507,775.00	(5,585,327.00)	(2,241,109.00)	(158,163.00)	3,874,383.00	(4,860,635.00)
F. ENDING CASH (A + E)		4,071,521.00	6,366,829.00	9,874,604.00	4,289,277.00	2,048,166.00	1,890,095.00	5,764,388.00	903,753.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF								
Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
JUNE								
A. BEGINNING CASH								
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	624,519.00	3,995,765.00	1,795,980.00	0.00	26,323,571.00	0.00	58,784,011.00	58,784,011.00
Property Taxes	0.00	2,200,000.00	2,200,000.00	359,715.00	0.00	0.00	9,789,715.00	9,789,715.00
Miscellaneous Funds	0.00	35,311.00	12,145.00	0.00	(304,220.00)	0.00	159,742.00	159,742.00
Federal Revenue	1,800,000.00	100,000.00	1,000,000.00	0.00	522,334.00	0.00	7,406,539.00	7,406,539.00
Other State Revenue	50,000.00	800,000.00	2,100,000.00	0.00	3,569,625.00	0.00	14,397,696.00	14,397,696.00
Other Local Revenue	300,000.00	0.00	0.00	0.00	4,793,976.00	0.00	13,103,976.00	13,103,976.00
Interfund Transfers In	0.00	0.00	0.00	3,363,124.00	0.00	0.00	3,363,124.00	3,363,124.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	13,304,878.00	13,304,878.00
TOTAL RECEIPTS	2,774,519.00	7,131,076.00	7,108,125.00	3,722,839.00	34,905,286.00	0.00	107,004,803.00	120,309,681.00
C. DISBURSEMENTS								
Certificated Salaries	4,712,494.00	4,724,687.00	4,575,554.00	4,847,509.00	4,460,571.00	0.00	52,321,497.00	52,321,497.00
Classified Salaries	1,538,192.00	1,449,085.00	1,511,145.00	1,823,155.00	189,856.00	0.00	17,008,827.00	17,008,827.00
Employee Benefits	1,832,823.00	1,813,267.00	1,805,661.00	1,927,402.00	2,317,686.00	0.00	20,386,018.00	20,386,018.00
Books and Supplies	705,288.00	852,530.00	714,491.00	301,060.00	442,249.00	0.00	5,200,396.00	5,200,396.00
Services	949,253.00	1,258,104.00	725,829.00	1,834,585.00	508,782.00	0.00	11,197,243.00	11,197,243.00
Capital Outlay	50,000.00	0.00	0.00	0.00	81,377.00	0.00	292,840.00	292,840.00
Other Outgo	500,000.00	80,937.00	450,000.00	(294,565.00)	2,746,168.00	0.00	4,626,544.00	4,376,070.00
Interfund Transfers Out	0.00	0.00	0.00	613,124.00	(199,388.00)	0.00	413,736.00	664,210.00
All Other Financing Uses	(95,000.00)	(95,000.00)	(95,000.00)	(70,000.00)	0.00	0.00	(925,000.00)	(925,000.00)
TOTAL DISBURSEMENTS	10,193,050.00	10,083,590.00	9,687,680.00	10,992,170.00	10,547,301.00	0.00	110,521,901.00	110,521,901.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury							0.00	
Accounts Receivable	1,000,000.00	4,022,732.00	1,000,000.00	1,003,913.00			29,007,088.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	1,000,000.00	4,022,732.00	1,000,000.00	1,003,913.00	0.00	0.00	29,007,088.00	
Liabilities								
Accounts Payable	921,999.00						14,500,001.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
SUBTOTAL LIABILITIES	921,999.00	0.00	0.00	0.00	0.00	0.00	14,500,001.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET	78,001.00	4,022,732.00	1,000,000.00	1,003,913.00	0.00	0.00	14,507,087.00	
E. NET INCREASE/DECREASE								
TRANSACTIONS								
(B - C + D)	(7,340,530.00)	1,070,218.00	(1,579,555.00)	(6,255,418.00)	24,357,985.00	0.00	10,989,989.00	9,797,780.00
F. ENDING CASH (A + E)	(6,436,777.00)	(5,366,559.00)	(6,946,114.00)	(13,201,532.00)				
G. ENDING CASH, PLUS CASH								
ACCUMULATED AND ADJUSTMENTS							11,156,453.00	

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,367.18	6,510.18
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,510.18	6,722.18
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,510.18	6,722.18
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.48	8.76
c. Revenue Limit ADA	0033	13,229.20	12,933.52
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	86,236,656.87	87,054,747.11
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	86,236,656.87	87,054,747.11
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	68,470,180.82	67,665,913.83
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,173,107.00	806,647.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	227,777.00	162,360.00
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)	---	945,330.00	644,287.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	69,415,510.82	68,310,200.83

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	9,748,924.00	9,748,924.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	87,939.00	40,791.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	9,836,863.00	9,789,715.00
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	59,578,647.82	58,520,485.83
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	686,274.82	694,654.83
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	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(686,274.82)	(694,654.83)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	58,892,373.00	57,825,831.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	58,892,373.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	226,801.00	226,801.00
46. California High School Exit Exam	9002	291,469.00	291,469.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	20,102.00	20,102.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	15,336.00	15,336.00

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	65,519,663.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,722.18	2.51%	6,891.18	2.71%	7,078.18
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		8.76	2.51%	8.98	2.67%	9.22
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		12,933.52	-1.59%	12,728.22	-2.26%	12,440.22
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		87,054,747.11	0.89%	87,826,754.52	0.39%	88,168,815.23
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		87,054,747.11	0.89%	87,826,754.52	0.39%	88,168,815.23
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		67,665,913.83	0.89%	68,265,979.75	0.39%	68,531,856.70
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(2,258,243.00)	2.51%	(2,315,033.00)	2.71%	(2,377,869.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		111,992.17	317.40%	467,458.25	-4.13%	448,130.30
l. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		65,519,663.00	1.37%	66,418,405.00	0.28%	66,602,118.00
2. Federal Revenues	8100-8299	300,000.00	0.00%	300,000.00	0.00%	300,000.00
3. Other State Revenues	8300-8599	10,375,925.00	4.25%	11,025,925.00	-1.36%	10,875,925.00
4. Other Local Revenues	8600-8799	709,945.00	-89.20%	76,682.00	0.00%	76,682.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,363,124.00	0.00%	3,363,124.00	0.00%	3,363,124.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(9,630,315.00)	6.14%	(10,221,728.00)	6.38%	(10,873,864.00)
6. Total (Sum lines A1l thru A5)		70,838,342.00	0.18%	70,962,408.00	-0.87%	70,343,985.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,283,023.00		41,782,124.00
b. Step & Column Adjustment				384,161.00		521,478.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(885,060.00)		(690,060.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,283,023.00	-1.18%	41,782,124.00	-0.40%	41,613,542.00
2. Classified Salaries						
a. Base Salaries				9,877,291.00		9,945,197.00
b. Step & Column Adjustment				67,906.00		68,246.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,877,291.00	0.69%	9,945,197.00	0.69%	10,013,443.00
3. Employee Benefits	3000-3999	15,301,340.00	1.02%	15,457,843.00	1.53%	15,693,628.00
4. Books and Supplies	4000-4999	2,616,095.00	0.00%	2,616,095.00	0.00%	2,616,095.00
5. Services and Other Operating Expenditures	5000-5999	7,411,112.00	-10.19%	6,655,881.00	-0.45%	6,625,650.00
6. Capital Outlay	6000-6999	279,167.00	0.00%	279,167.00	0.00%	279,167.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	885,771.00	0.00%	885,771.00	0.00%	885,771.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,827,634.00)	0.00%	(1,827,634.00)	0.00%	(1,827,634.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	51,086.00	0.00%	51,086.00	0.00%	51,086.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(925,000.00)		(925,000.00)
11. Total (Sum lines B1 thru B10)		76,877,251.00	-2.55%	74,920,530.00	0.14%	75,025,748.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,038,909.00)		(3,958,122.00)		(4,681,763.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,138,614.83		12,099,705.83		8,141,583.83
2. Ending Fund Balance (Sum lines C and D1)		12,099,705.83		8,141,583.83		3,459,820.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,367,230.00		3,328,891.00		3,356,799.00
2. Unassigned/Unappropriated	9790	8,640,738.83		4,720,955.83		11,284.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,099,705.83		8,141,583.83		3,459,820.83

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,367,230.00		3,328,891.00		3,356,799.00
c. Unassigned/Unappropriated	9790	8,640,738.83		4,720,955.83		11,284.83
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		12,007,968.83		8,049,846.83		3,368,083.83
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2013-13 and 2014-15, adjustments for line B1d are inclusive of projections for enrollment decline and attrition through retirements. Line B10 reflects the necessary "Required Budget Reductions" to maintain the minimum 3% required reserve.						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	2,258,243.00	2.51%	2,315,033.00	2.71%	2,377,869.00
2. Federal Revenues	8100-8299	7,106,539.00	0.00%	7,106,539.00	0.00%	7,106,539.00
3. Other State Revenues	8300-8599	3,371,771.00	0.00%	3,371,771.00	0.00%	3,371,771.00
4. Other Local Revenues	8600-8799	13,027,293.00	0.00%	13,027,293.00	0.00%	13,027,293.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	9,630,315.00	6.14%	10,221,758.00	6.38%	10,873,864.00
6. Total (Sum lines A1 thru A5)		35,394,161.00	1.83%	36,042,394.00	1.98%	36,757,336.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				10,370,777.00		10,539,373.00
a. Base Salaries				98,596.00		152,333.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				70,000.00		70,000.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,370,777.00	1.63%	10,539,373.00	2.11%	10,761,706.00
2. Classified Salaries				7,045,580.00		7,063,430.00
a. Base Salaries				17,850.00		17,850.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,045,580.00	0.25%	7,063,430.00	0.25%	7,081,280.00
3. Employee Benefits	3000-3999	4,877,974.00	1.03%	4,928,175.00	1.16%	4,985,362.00
4. Books and Supplies	4000-4999	2,584,301.00	0.00%	2,584,301.00	0.00%	2,584,301.00
5. Services and Other Operating Expenditures	5000-5999	4,540,099.00	9.74%	4,982,355.00	8.38%	5,399,957.00
6. Capital Outlay	6000-6999	13,673.00	0.00%	13,673.00	0.00%	13,673.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,035,438.00	0.00%	4,035,438.00	0.00%	4,035,438.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,282,495.00	0.00%	1,282,495.00	0.00%	1,282,495.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	613,124.00	0.00%	613,124.00	0.00%	613,124.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		35,363,461.00	1.92%	36,042,364.00	1.98%	36,757,336.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		30,700.00		30.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,076,251.55		1,106,951.55		1,106,981.55
2. Ending Fund Balance (Sum lines C and D1)		1,106,951.55		1,106,981.55		1,106,981.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,106,952.38		1,106,981.55		1,106,981.55
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.83)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,106,951.55		1,106,981.55		1,106,981.55

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

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E; Current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	67,777,906.00	1.41%	68,733,438.00	0.36%	68,979,987.00
2. Federal Revenues	8100-8299	7,406,539.00	0.00%	7,406,539.00	0.00%	7,406,539.00
3. Other State Revenues	8300-8599	13,947,696.00	3.23%	14,397,696.00	-1.04%	14,247,696.00
4. Other Local Revenues	8600-8799	13,737,238.00	-4.61%	13,103,975.00	0.00%	13,103,975.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,363,124.00	0.00%	3,363,124.00	0.00%	3,363,124.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	30.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5)		106,232,503.00	0.73%	107,004,802.00	0.09%	107,101,321.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,653,800.00		52,321,497.00
b. Step & Column Adjustment				482,757.00		673,811.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(815,060.00)		(620,060.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,653,800.00	-0.63%	52,321,497.00	0.10%	52,375,248.00
2. Classified Salaries						
a. Base Salaries				16,922,871.00		17,008,627.00
b. Step & Column Adjustment				85,756.00		86,096.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,922,871.00	0.51%	17,008,627.00	0.51%	17,094,723.00
3. Employee Benefits	3000-3999	20,179,314.00	1.02%	20,386,018.00	1.44%	20,678,990.00
4. Books and Supplies	4000-4999	5,200,396.00	0.00%	5,200,396.00	0.00%	5,200,396.00
5. Services and Other Operating Expenditures	5000-5999	11,951,211.00	-2.62%	11,638,236.00	3.33%	12,025,607.00
6. Capital Outlay	6000-6999	292,840.00	0.00%	292,840.00	0.00%	292,840.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,921,209.00	0.00%	4,921,209.00	0.00%	4,921,209.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(545,139.00)	0.00%	(545,139.00)	0.00%	(545,139.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	664,210.00	0.00%	664,210.00	0.00%	664,210.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
c. Other Adjustments				(925,000.00)		(925,000.00)
1. Total (Sum lines B1 thru B10)		112,240,712.00	-1.14%	110,962,894.00	0.74%	111,783,084.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,008,209.00)		(3,958,092.00)		(4,681,763.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,214,866.38		13,206,657.38		9,248,565.38
2. Ending Fund Balance (Sum lines C and D1)		13,206,657.38		9,248,565.38		4,566,802.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740	1,106,952.38		1,106,981.55		1,106,981.55
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,367,230.00		3,328,891.00		3,356,799.00
2. Unassigned/Unappropriated	9790	8,640,738.00		4,720,955.83		11,284.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,206,657.38		9,248,565.38		4,566,802.38

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,367,230.00		3,328,891.00		3,356,799.00
c. Unassigned/Unappropriated	9790	8,640,738.83		4,720,955.83		11,284.83
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.83)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,007,968.00		8,049,846.83		3,368,083.83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.70%		7.25%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		77,923,047.00		77,923,047.00		77,923,047.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		12,589.87		12,301.87		12,121.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		112,240,712.00		110,962,894.00		111,783,084.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		112,240,712.00		110,962,894.00		111,783,084.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,367,221.36		3,328,886.82		3,353,492.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,367,221.36		3,328,886.82		3,353,492.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)	13,935.41	13,939.26	N/A	Met
Second Prior Year (2010-11)	13,530.24	13,560.35	N/A	Met
First Prior Year (2011-12)	13,236.47	13,229.20	0.1%	Met
8th Prior Year (2012-13) (Criterion 4A1, Step 2a)	12,933.52			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		CBEDS Actual			
Third Prior Year (2008-10)	14,207	14,155		0.4%	Met
Second Prior Year (2010-11)	13,901	13,907		N/A	Met
First Prior Year (2011-12)	13,335	13,367		N/A	Met
Budget Year (2012-13)	13,137				

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)	13,406	14,155	94.7%
Second Prior Year (2010-11)	13,088	13,907	94.1%
First Prior Year (2011-12)	12,795	13,367	95.7%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

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)	12,590	13,137	95.8%	Not Met
1st Subsequent Year (2013-14)	12,302	12,836	95.8%	Not Met
2nd Subsequent Year (2014-15)	12,122	12,646	95.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

During the 2011-12 school year, the District implemented the "Saturday Academy" as an attendance strategy to capture lost student in-seat time. As a result, the ADA to enrollment ratio over the prior three years' average will increase accordingly.

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,510.18	6,722.18	6,891.18	7,078.18
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79398	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,168.95	5,225.02	5,356.38	5,501.73
d. Prior Year Funded BRL per ADA		5,168.95	5,225.02	5,356.38
e. Difference (Step 1c minus Step 1d)		58.07	131.36	145.35
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.08%	2.51%	2.71%

Step 2 - Change in Population

a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	13,229.20	12,933.52	12,728.22	12,440.22
b. Prior Year Revenue Limit (Funded) ADA		13,229.20	12,933.52	12,728.22
c. Difference (Step 2a minus Step 2b)		(295.68)	(205.30)	(288.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-2.24%	-1.59%	-2.26%

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

	-1.16%	0.92%	0.45%
Revenue Limit Standard (Step 3, plus/minus 1%):	-2.16% to -1.16%	-0.08% to 1.92%	-3.61% to 1.45%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	9,836,863.00	9,789,715.00		
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)	68,729,236.00	87,815,546.00	68,573,726.00	68,820,275.00
District's Projected Change in Revenue Limit:		-1.62%	1.42%	0.36%
Revenue Limit Standard:		-2.16% to -.16%	-.08% to 1.92%	-.66% to 1.48%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	82,432,392.18	89,805,339.62	89.4%
Second Prior Year (2010-11)	83,899,082.04	71,544,654.71	89.3%
First Prior Year (2011-12)	83,591,818.00	72,336,891.00	87.9%
	Historical Average Ratio:		88.9%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

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)	67,481,654.00	76,828,165.00	87.8%	Met
1st Subsequent Year (2013-14)	67,185,164.00	74,889,444.00	89.7%	Met
2nd Subsequent Year (2014-15)	67,320,613.00	74,974,662.00	89.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.16%	0.92%	0.45%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.16% to 8.84%	-9.08% to 10.92%	-9.56% to 10.46%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.16% to 3.84%	-4.08% to 5.92%	-4.55% to 5.45%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2011-12)	10,208,140.00		
Budget Year (2012-13)	7,406,539.00	-27.44%	Yes
1st Subsequent Year (2013-14)	7,406,539.00	0.00%	No
2nd Subsequent Year (2014-15)	7,406,539.00	0.00%	No

Explanation:
(required if Yes)

For 2012-13, the reduction of Federal Revenues is due to prior year one-time funding of Federal Education Jobs - ARRA \$2.6 million and Program Improvement grant of \$300 thousand.

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

First Prior Year (2011-12)	14,333,092.00		
Budget Year (2012-13)	13,947,898.00	-2.69%	No
1st Subsequent Year (2013-14)	14,397,898.00	3.23%	No
2nd Subsequent Year (2014-15)	14,247,898.00	-1.04%	No

Explanation:
(required if Yes)

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

First Prior Year (2011-12)	15,157,680.00		
Budget Year (2012-13)	13,737,238.00	-9.37%	Yes
1st Subsequent Year (2013-14)	13,103,975.00	-4.61%	Yes
2nd Subsequent Year (2014-15)	13,103,975.00	0.00%	No

Explanation:
(required if Yes)

For 2012-13, the reduction of Local Revenues is due to prior year one-time Special Education funding of \$1.2 million and one-time donations. For 2013-14, the reduction is primarily attributed to the elimination of Redevelopment Agency funds and lower interest projections.

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

First Prior Year (2011-12)	4,832,410.00		
Budget Year (2012-13)	5,200,398.00	12.26%	Yes
1st Subsequent Year (2013-14)	5,200,398.00	0.00%	No
2nd Subsequent Year (2014-15)	5,200,398.00	0.00%	No

Explanation:
(required if Yes)

For 2012-13, the increase is primarily due to a \$500 thousand set aside for future textbook adoptions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)First Prior Year (2011-12)
Budget Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

12,483,664.00		
11,951,211.00	-4.27%	No
11,636,236.00	-2.62%	No
12,025,607.00	3.33%	No

Explanation:
(required if Yes)**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)
Budget Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

39,698,912.00		
35,081,473.00	-11.61%	Not Met
34,908,210.00	-0.52%	Met
34,758,210.00	-0.43%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)First Prior Year (2011-12)
Budget Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

17,116,074.00		
17,151,607.00	0.21%	Met
16,838,632.00	-1.82%	Met
17,226,003.00	2.30%	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.

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

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

For 2012-13, the reduction of Federal Revenues is due to prior year one-time funding of Federal Education Jobs - ARRA \$2.6 million and Program Improvement grant of \$300 thousand.

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

For 2012-13, the reduction of Local Revenues is due to prior year one-time Special Education funding of \$1.2 million and one-time donations. For 2013-14, the reduction is primarily attributed to the elimination of Redevelopment Agency funds and lower interest projections.

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.Explanation:
Books and Supplies
(linked from 6B
if NOT met)Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

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?

Yes

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)

77,923,047.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	112,240,712.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
Net Budgeted Expenditures and Other Financing Uses	112,240,712.00	1,122,407.12	3,143,498.00	Met

* Fund 01, Resource 8150, Objects 8900-8999

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

Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])

Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	3,219,871.00	3,172,127.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	10,173,354.59	12,676,600.21	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			3,320,154.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			11,026,723.83
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	0.00	(0.35)
f. Available Reserves (Lines 1a through 1e)	13,393,225.59	15,848,727.21	14,346,877.46
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	110,716,444.02	105,737,535.74	110,671,499.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	110,716,444.02	105,737,535.74	110,671,499.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	12.1%	15.0%	13.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.0%	5.0%	4.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	445,181.88	73,192,774.48	N/A	Met
Second Prior Year (2010-11)	2,485,191.82	71,544,654.71	N/A	Met
First Prior Year (2011-12)	2,168,460.00	72,336,891.00	N/A	Met
Budget Year (2012-13) (Information only)	(8,038,909.00)	76,877,251.00		

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 12,590

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	5,265,900.00	13,039,780.99	N/A	Met
Second Prior Year (2010-11)	11,706,804.55	13,484,983.01	N/A	Met
First Prior Year (2011-12)	14,002,970.73	15,970,154.83	N/A	Met
Budget Year (2012-13) (Information only)	18,138,814.83			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	12,590	12,302	12,122
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

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)	77,923,047.00	77,923,047.00	77,923,047.00

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)	112,240,712.00	110,992,894.00	111,783,084.00
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)	112,240,712.00	110,992,894.00	111,783,084.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,367,221.36	3,328,886.82	3,353,492.52
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,367,221.36	3,328,886.82	3,353,492.52

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)	3,367,230.00	3,328,891.00	3,358,799.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	8,640,738.83	4,720,955.83	11,264.83
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)	(0.83)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	12,007,968.00	8,049,848.83	3,368,083.83
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.70%	7.25%	3.01%
District's Reserve Standard (Section 10B, Line 7):	3,367,221.36	3,328,886.62	3,363,492.62
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

The one-time \$2.6 million of Federal Education Jobs funding paid for an equal amount of teacher salaries and benefits in 2011-12. For 2012-13, these expenditures will revert back to the unrestricted general fund.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2011-12)	(8,310,156.00)			
Budget Year (2012-13)	(9,630,315.00)	1,320,159.00	15.9%	Not Met
1st Subsequent Year (2013-14)	(10,221,728.00)	591,413.00	6.1%	Met
2nd Subsequent Year (2014-15)	(10,873,864.00)	652,136.00	6.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	3,309,525.00			
Budget Year (2012-13)	3,363,124.00	53,599.00	1.6%	Met
1st Subsequent Year (2013-14)	3,363,124.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	3,363,124.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2011-12)	613,124.00			
Budget Year (2012-13)	664,210.00	51,086.00	8.3%	Met
1st Subsequent Year (2013-14)	664,210.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	664,210.00	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. NOT MET** - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

For 2012-13, the increased contribution to Special Education is a result of prior year one-time \$1.2 million of additional revenues.

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

Explanation:
(required if NOT met)

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



Explanation:
(required if NOT met)

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

Project Information:
(required if YES)



S6. Long-term Commitments

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

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

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

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

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

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

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item 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	4	General Fund	General Fund	382,732
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	6	General Fund	General Fund	2,521,700
State School Building Loans				
Compensated Absences				

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

GOB 2001 SERIES A	14	Building Fund 21.0	Local Property Tax Assessment	14,405,000
GOB 2001 SERIES B	16	Building Fund 21.0	Local Property Tax Assessment	19,798,401
GOB 2006 SERIES A	19	Building Fund 21.1	Local Property Tax Assessment	44,570,000
GOB 2006 SERIES B	21	Building Fund 21.1	Local Property Tax Assessment	16,712,107
QZAB	11	Building Fund 21.1	Building Fund 21.1	4,195,734

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	114,119	114,119	114,119	114,119
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,398,392	1,398,391	322,766	322,767
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GOB 2001 SERIES A	1,120,520	1,157,633	1,186,195	1,220,945
GOB 2001 SERIES B	1,876,986	1,966,236	2,045,424	2,129,599
GOB 2006 SERIES A	2,490,619	2,839,619	2,821,019	2,993,744
GOB 2006 SERIES B	940,000	895,000	840,000	825,000
QZAB	326,040	337,291	349,105	361,509
Total Annual Payments:	6,266,676	6,508,289	7,678,626	7,967,683
Has total annual payment increased over prior year (2011-12)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in the debt service payments for the General Obligation Bonds are funded through Local Property Tax Assessments.

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.).

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

6,737,951.00

b. OPEB unfunded actuarial accrued liability (UAAL)

6,737,951.00

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

Actuarial

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

Jul 01, 2011

5. OPEB Contributions

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

728,349.00

728,349.00

728,349.00

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

580,644.00

580,644.00

580,644.00

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

501,867.00

501,867.00

501,867.00

d. Number of retirees receiving OPEB benefits

90

90

90

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

D. TRY: 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)

Yes

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:

The District is self insured for Workers Compensation claims up to \$250,000 per claim. The District insures through ASCIP above this amount.

3. Self-Insurance Liabilities

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

1,174,830.00

1,174,830.00

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)
880,679.00	880,679.00	880,679.00
880,679.00	880,679.00	880,679.00

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	609.3	591.4	580.4	573.4

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Agreements Settled

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

July 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 01, 2010

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

Yes

If Yes, date of budget revision board adoption:

Jul 01, 2010

4. Period covered by the agreement:

Begin Date: Sep 01, 2010

End Date: Aug 31, 2013

5. Salary settlement:

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,775,000

1,775,000

n/a

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits
7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

No		

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-managment) FTE positions	536.0	493.4	493.9	494.4

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

July 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 01, 2010

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

Yes

If Yes, date of budget revision board adoption:

Jul 01, 2010

4. Period covered by the agreement:

Begin Date: Sep 01, 2010

End Date: Aug 31, 2013

5. Salary settlement:

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

Yes

Yes

Yes

One Year Agreement
Total cost of salary settlement

1,000,000

1,000,000

n/a

% change in salary schedule from prior year
or

Multiyear Agreement
Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

Amount included for any tentative salary schedule increases

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

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

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

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	86.0	87.9	87.9	87.9

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
925,000	925,000	n/a

Negotiations Not Settled

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

Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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 indicate the reviewing agency to the need for additional review.

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

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

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

Comments: (optional)	Effective July 18, 2011, David Rivera was hired as the new Assistant Superintendent of Business Services.
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End of School District Budget Criteria and Standards Review

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19-64436-0000000

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

Covina-Valley Unified

Los Angeles County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	4048	4300	-4,871.00

Explanation: Prior year accrual adjustment

35	7710	8545	-90,000.00
----	------	------	------------

Explanation: Revenue returned to the Office of Public School Construction (OPSC)

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

FUND	RESOURCE	VALUE
35	7710	-90,000.00

Explanation: Revenue returned to the Office of Public School Construction (OPSC)

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

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

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects

9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.

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19-64436-0000000

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

Covina-Valley Unified

Los Angeles County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 9792) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.