

**MERCED UNION HIGH
SCHOOL DISTRICT**

2012-13 ALL FUNDS BUDGET



2012-13 ALL FUNDS BUDGET

Presented to:

BOARD OF TRUSTEES

Kurt Kollmann, President
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V. Scott Scambray

By

ASSISTANT SUPERINTENDENT/CBO, BUSINESS SERVICES

Leonard C. Kahn

and

DIRECTOR OF FISCAL SERVICES

Yvonne E. Eagle

June 13, 2012

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Purpose of the Budget

The purpose of the 2012-13 All Funds Budget is to serve as a guideline for the utilization of resources used to meet the needs of students of the district as entrusted to the Governing Board and Superintendent. It is the intent and philosophical belief of the Governing Board to expend the resources of the district so that the benefits are as directly related to the students in the classroom and to the total educational experience as possible. Every effort has been made to develop and publish a budget that is understandable and reflects the philosophy of complete disclosure.

As with most other districts in the State, not all grants, categorical moneys and other revenue adjustments are known at the beginning of each fiscal year. When adjustments to the Budget are necessary, the income and expenditures are adjusted by actions taken by the Governing Board. When additional unanticipated revenue is received during the course of the year, the income and expenditures are adjusted accordingly.

Description of the District

The Merced Union High School District (MUHSD) was established in 1915 and encompasses an area of approximately 625 square miles. MUHSD operates schools from six campus sites in the cities of Atwater, Livingston and Merced.

Campuses include:

- Atwater High School, a campus serving ninth through twelfth grades, established in 1958.
- Buhach Colony High School, a campus serving ninth through twelfth grades, established in 2001.
- Livingston High School, a campus serving ninth through twelfth grades, established in 1924.
- Merced High School, a campus serving ninth through twelfth grades, current campus established in 1958.
- Golden Valley High School, a campus serving ninth through twelfth grades, established in 1994.
- East Campus Educational Center. It supports four separate educational programs, which include:
 - Independence High School, focusing on independent studies
 - Merced Adult School
 - Sequoia High School, focusing on at-risk ninth, tenth and eleventh grade students
 - Yosemite High School, MUHSD's continuation school

DISTRICT MISSION STATEMENT

“We educate and empower all students to become 21st century learners, workers and citizens.”

CORE BELIEFS

- Every person deserves respect.
- Diversity of talents, abilities, ethnicity, cultures, backgrounds, and attitudes enriches the learning and work environment.
- Participation is necessary to sustain a democracy.
- We prepare students for their educational and career futures.
- We believe in providing inclusive, equal educational opportunities to all students.
- Students and staff deserve a safe and orderly environment conducive to working and learning.
- Schools play an important role in student wellness.
- Good work and study habits result in greater opportunities for our students and employees.
- High Challenge + High Support = High Performance.
- A highly effective, dedicated professional staff is necessary to make a difference in the lives of our students.
- The classroom teacher is critical to student learning.
- Teachers take responsibility for student learning.
- Knowing where students are, is as important as knowing where you want them to be.
- Each student will be provided access to the visual/performing arts.
- We value, measure and manage continuous improvement.
- Fiscal responsibility is foundational to district success. Every program will be evaluated annually and resource allocation decisions shall be made according to district priorities.

BOARD PRIORITIES AND OBJECTIVES: 2012-13

- | | |
|---------|--|
| Goal #1 | Establish Safe and Orderly Schools. |
| Goal #2 | Guarantee that all students (9 th through adult) learn at high levels in academics. |
| Goal #3 | Create multiple pathways to student success. |
| Goal #4 | Create/Provide comprehensive Guidance Plan and Services. |
| Goal #5 | Recruit, develop the capacity of and retain a highly qualified staff that is reflective of diverse student populations. |
| Goal #6 | Maximize the use of technology to engage student learning and increase student achievement. |
| Goal #7 | Maintain the long-term fiscal integrity and solvency of the district and improve the effectiveness of resource allocation. |
| Goal #8 | Design, develop, and implement a plan to maintain existing facilities and provide new facilities to accommodate growth and to improve the appearance and conditions of present facilities. |
| Goal #9 | Implement process to engage families in the academic and extra-curricular lives of their students by qualitative and quantitative data. |

2012-13 General Fund Revenue Budget Assumptions

- This all funds budget is for fiscal year 2012-13 and includes a General Fund multi-year projection for fiscal year 2013-14 and 2014-15.
- There is decline, compared to 2011-12, in Average Daily Attendance (ADA) used to project revenues.
- The General Fund budgeted revenues for 2012-13 are \$76.5 million and are based on the following assumptions:
 - The 2012-13 adjusted base revenue limit (with deficit) is projected to be \$6,011.16 per ADA
 - 3.24% cost of living adjustment (COLA)
 - 22.272% revenue limit deficit
 - Projected ADA is 9,730
 - Lottery revenue is \$118.00 per ADA unrestricted Lottery and \$23.75 for restricted instructional materials
 - Transfer in from Fund 13, Cafeteria Fund, of \$300,000 plus interest to “pay back” temporary loan made to meet Cafeteria cash needs
 - Transfer in from Fund 20 interest earned to offset pay-as-you-go insurance liability
 - No COLA for special education funding or state categorical funding

2012-13 General Fund Expenditure Budget Assumptions

- The General Fund budgeted expenditures for 2012-13 are \$82.9 million and are based on the following assumptions:
 - 1.5% step and column increase
 - No budgeted COLA for salaries
 - Health Insurance cap of \$9,300 for certificated and management and \$10,209 for classified staff
 - Transfer out of \$300,000 to Fund 13, Cafeteria Fund, to meet temporary cash needs

2012-13 General Fund Budgeted Revenue

California’s system for funding public schools has been in place for 38 years – with additions and changes that range from major voter and judicial decisions to annual tinkering by lawmakers. As a result, the system is extraordinarily complex and difficult to understand. Please consider below, a simplified description of the basics of the California School Finance System and how that system applies to Merced Union High School District. The General Fund is largely dependent upon State revenue and State allocations determined by California laws. These funding mechanisms trigger revenues for the Merced Union High School District from four major sources, identified below:

1. State Revenue Limit, comprised of sales tax, income tax, local property taxes and revenue limit funding, accounts for 73% of the General Fund;
2. Federal Sources, which accounts for 9% of General Fund;
3. Other State Revenues, which includes lottery income, accounts for 15.6% of the General Fund; and
4. Other Local Miscellaneous Sources accounts for 2.4%. This includes interest income, facility use fees, transportation fees, and transfers in, etc.

2012-13 General Fund Revenues		
Revenue Source	2012-13 Original Budget	Percent
Revenue Limit	\$ 55,852,264	73.00%
Federal Revenue	6,951,695	9.09%
Other State Revenue	11,898,611	15.55%
Other Local Revenue	1,442,458	1.89%
Transfers In	363,000	0.47%
Total	\$ 76,508,027	100.00%

Revenue Limit - \$56 million

In 1972, the California Legislature set revenue limits for each district, roughly according to the district's expenditures on general education programs. Initially, the variation among revenue limits was great, and the *Serrano v. Priest* court case eventually required the state to make district general purpose money more nearly equal per pupil. By 2000, 97% of the state's students were within a band of about \$350 dollars.

The Legislature and governor may provide inflation (cost-of-living) adjustments to revenue limits. However, neither the school board nor local voters can increase the revenue limit. If local property tax revenues rise within a district, the increase goes toward the district's revenue limit. The state's share is then reduced by the same amount.

The formula for funding schools includes a statutory inflation factor (COLA); however, the state sometimes applies a deficit to the COLA which offsets the positive effect of the COLA. For the 2012-13 budget, the proposed COLA is 3.24% with a 22.272% revenue limit deficit. Prior year, 2011-12, included a COLA of 2.24% and a deficit of 20.602%.

The following is a simplified summary for MUHSD of the components of the 2012-13 Funded Base Revenue Limit compared to fiscal year 2011-12.

Revenue Limit Base Rate			
	2011-12	2012-13	Change
Prior Year Base Revenue Limit	\$ 7,326.58	\$ 7,490.58	
COLA	\$ 164.00	\$ 243.00	
Total	\$ 7,490.58	\$ 7,733.58	
Deficit	\$ (1,543.21)	\$ (1,722.42)	
Total Funded Revenue Limit	\$ 5,947.37	\$ 6,011.16	\$ 63.79

The revenue limit base rates are based on the Governor's May 2012-13 Revised Budget and the School Services of California's dashboard. At the suggestion of School Services of California the district has included in the revenue limit calculation a decrease of \$441 per ADA, a cut of \$4,393,321. The cut is dependent on the Governor's tax measure not passing in the November election.

Revenue Limit Sources			
	2011-12 Estimated Actuals	2012-13 Original Budget	Change
Revenue Limit State Aid	\$ 50,348,415	\$ 45,274,269	\$ (5,074,146)
Prior Year Revenue Limit	\$ 157,419	\$ -	\$ -
Property Taxes	10,215,383	10,537,806	322,423
PERS Reduction Transfer	142,243	106,144	(36,099)
Trans to Charter/In Lieu Property Tax	(93,000)	(65,955)	27,045
	\$ 60,770,460	\$ 55,852,264	\$ (4,760,777)

Federal Revenues - \$7.0 million

Budgeted federal revenues in 2012-13 are \$6,951,695 an increase of \$634,393 from the 2011-12 federal revenues of \$6,317,302. The increase was due to the deferral of revenues received but not expensed in 2011-12 resulting in an increase in the 2012-13 federal revenues. Any adjustments to federal revenues will be reflected in the 2012-13 1st Interim Reports presented in December 2012.

Federal Revenues			
	2011-12 Estimated Actuals	2012-13 Original Budget	Change
Sp. Ed. - Basic Grant (PL 94-142)	\$ 1,761,795	\$ 1,761,795	\$ -
All Other Federal Revenues	299,561	424,400	124,839
Title I Pt A Basic Grant	3,008,169	3,463,217	455,048
Carl Perkins Act - Vocational Pgrm	334,182	334,182	-
NCLB: Title II Pt A Principal Training	4,905	10,905	6,000
NCLB: Title II Pt A Teacher Quality	484,709	466,151	(18,558)
NCLB: Title II Pt D Technology	9,393	9,393	-
NCLB: Title III Immigrant Education	3,528	8,149	4,621
NCLB: Title III Ltd English	157,637	145,523	(12,114)
Homeless Children Education Grant	26,415	25,793	(622)
Readiness & Emergency Management	92,147	92,150	3
Engineering Pathways	98,208	104,807	6,599
Medi-cal Billing Option	36,652	105,230	68,578
	\$ 6,317,302	\$ 6,951,695	\$ 634,393

Other State Revenues - \$12 million

The net decrease for budgeted Other State Revenues is \$119,669 compared to the 2011-12 Estimated Actuals. Mandated cost reimbursements are unknown at the time of budget preparation; therefore, it was prudent to not include any projections in the budgeted revenues. Any adjustments to state revenues will be reflected in the 2012-13 1st Interim Reports in December, 2012.

Flexed State Revenues

Senate Bill 70, included in the 2012-13 budget, extended flexibility options for Tier III state categorical funds through 2014-15. Historically, MUHSD's use of Tier III flexed dollars has continued to fund programs that were previously restricted.

State Revenues			
	2011-12 Estimated	2012-13 Original	
	Actuals	Budget	Change
Tier I - No Flexibility:			
Special Education	\$ 2,804,329	\$ 2,804,329	\$ -
Economic Impact Aid	1,374,506	1,374,506	-
State Lottery	1,130,680	1,168,065	37,385
Lottery - Instructional Materials	178,260	231,620	53,360
Sp. Ed. - Workability	358,990	358,990	-
Tier II - No Flexibility:			
Transportation-Home to School	526,002	526,002	-
Agriculture Vocational Education	86,993	82,258	(4,735)
Tier III - Transfer Flexibility:			
Unrestricted Flexed Revenues	963,087	963,087	-
Hourly Programs	1,711,722	1,711,722	-
Instructional Materials	590,209	590,209	-
Instructional Program Support	548,867	548,867	-
Professional/Staff Development	210,996	210,996	-
Safety	339,503	339,503	-
Community Day School (Add'l Funding)	72,790	72,790	-
ELL Support	45,822	45,822	-
Teacher Credentialing	202,209	202,209	-
Other:			
All Other State Revenues	143,171	449,948	306,777
MAA	269,141	217,688	(51,453)
Mandated Cost Reimbursements	461,003	-	(461,003)
	\$ 12,018,280	\$ 11,898,611	\$ (119,669)

Other Local Revenue - \$1.4 million

Budgeted local revenues in comparison to 2011-12 estimated actuals decreased \$267,022. The majority of the decrease is due to the one time receipt of the Microsoft settlement money in 2011-12 of \$280,000.

Other Local Revenue			
	2011-12	2012-13	
	Estimated	Original	
	Actuals	Budget	Changes
Community Redevelopment Funds	\$ 46,788	\$ 46,788	\$ -
Sale of Equipment/Supplies	2,450	3,328	878
Sp.Ed. Food Cart	9,886	2,000	(7,886)
Leases and Rentals	4,275	4,275	-
Interest	50,000	50,000	-
Interagency Services between LEAS	12,461	27,000	14,539
Non-Resident Student Fees	6,000	3,005	(2,995)
ROP - County Funded	388,230	383,797	(4,433)
All Other Fees and Contracts	80,200	73,864	(6,336)
All Other Local Revenues	1,040,889	780,100	(260,789)
Transfer of Apportionment from MCOE	68,300	68,300	-
Total	\$ 1,709,479	\$ 1,442,457	\$ (267,022)

Other Financing Sources – Transfers In - \$1.4 million

A permanent transfer of \$1.0 million from Fund 17, Special Reserve for Other than Capital Outlay, into Fund 01 General Fund, was required in 2011-12 to offset deficit spending. Although deficit spending is still a concern for the district a permanent transfer from Fund 17 will not be made in 2012-13. However, it is predicted that temporary loans from Fund 17 will be necessary for cash flow due to the deferrals of revenue limit funds projected to be over \$22.2 million. Future 2012-13 interim reports will reflect the necessary transfers in to meet general fund cash flow needs.

A transfer of \$60,000 from Fund 20, Special Reserve for Postemployment Benefits, was budgeted into Fund 01, General Fund, as an offset to pay-as-you-go retiree health cost.

Included in the 2012-13 budget is a transfer into the General Fund from Fund 13, Cafeteria Fund, as repayment for a possible temporary cash loan plus interest.

Transfers In			
	2011-12	2012-13	
	Estimated	Original	
	Actuals	Budget	Changes
Between General Fund & Special Reserve Funds	\$ 1,060,000	\$ 60,000	\$ (1,000,000)
Other Authorized Interfund Transfers	284,611	303,000	18,389
	\$ 1,344,611	\$ 363,000	\$ (981,611)

2012-13 Budgeted Expenditures

2012-13 Expenditures			
	2012-13 Original Budget		Percent
Certificated Salaries	\$	39,112,399	47.86%
Classified Salaries		12,605,357	15.43%
Employee Benefits		16,375,529	20.04%
Books and Supplies		4,856,535	5.94%
Services		8,649,736	10.58%
Capital Outlay		113,336	0.14%
Other Outgo		(298,011)	-0.36%
Transfers out		300,000	0.37%
Total	\$	81,714,880	100.00%

Salaries and Benefits - \$68.1 million

Salaries and Benefits, as budgeted, reflect 83.33% of the total expenditures. The net change to certificated salaries is due to the elimination of 5.2 FTE and a 1.5 percent increase for step and column movement resulting in a net decrease of \$75,262 in comparison to the 2011-12 estimated actuals.

Classified salaries show a decrease of \$618,426. The net change to classified salaries is due to the elimination of fifteen bus driver positions and a 1.5 percent increase for step and column movement.

Costs charged to employee benefits are statutory benefits, health and welfare caps, and Public Agency Retirement Services (PARS) premiums.

Salaries and Benefits			
	2011-12 Estimated Actuals	2012-13 Original Budget	Change
Certificated Salaries	\$ 39,187,660	\$ 39,112,399	\$ (75,262)
Classified Salaries	13,223,783	12,605,357	(618,426)
Employee Benefits	16,407,963	16,375,529	(32,434)
Total	\$ 68,819,406	\$ 68,093,284	\$ (726,122)

The health and welfare cap for certificated and management staff is \$9,300 per year and \$10,209 per year for classified staff.

A PARS was offered to staff again in 2012-13 for a cost of \$228,444 to the district per year for five years. The total number of employees that retired with PARS was 22 classified positions, 11 certificated positions, and one classified management position.

Negotiated agreements with bargaining units have not been settled for 2012-13 at the time of budget preparation.

Other Expenditures - \$13.5 million

Other expenditures are 16.67% of total budgeted expenditures. Other expenditures include books, supplies, professional services, utilities, equipment, indirect costs, other agency expenditures and transfers out.

A temporary cash loan of \$300,000 is budgeted for Fund 13 to meet projected cash needs for the Cafeteria fund. The other outgo decrease of \$1,302,514 reflects the transfer of special education student transportation services from Merced County SELPA to the district. The net increase in services reflects the budgeted payment of \$930,282 to an outside agency to provide special education transportation for district students.

Other Expenditures			
	2011-12 Estimated Actuals	2012-13 Original Budget	Change
Books and Supplies	\$ 4,482,005	\$ 4,856,535	\$ 374,530
Services	7,804,717	8,649,736	845,019
Capital Outlay	288,978	113,336	(175,642)
Other Outgo	1,004,502	(298,011)	(1,302,514)
Transfers out	284,334	300,000	15,666
Total	\$ 13,864,536	\$ 13,621,595	\$ (242,941)

Fund Balance, Reserves

Total projected General Fund revenue including transfers into the General Fund is \$76,508,027 with total budgeted expenditures including transfers out of the General Fund of \$81,714,880. Budgeted expenses exceed budgeted revenue (deficit spending) by \$5,206,852.

A review of budgeted expenses reveals that the following unrestricted expenses, that could be considered expenses from prior-year carryovers, will be drawn from the beginning fund balance and not from budget-year revenue:

Assigned 2011-12 Carryovers	
	Amount
Alternative Ed. Categorical Offset	\$ 71,368
Self- Pay Retiree Health	510,248
Technology Refresh	78,305
TIER III:	
Supplemental Hours	1,419,395
Instructional Materials	853,221
Instructional Program Support	873,150
Staff Development	167,361
Safety	30,646
Teacher Credentialing	204,800
	<hr/>
	\$ 4,208,493

The above carry-over expenses total \$4,208,493 and is drawn from the General Fund beginning fund balance. In order to provide an accurate picture of the district's budgeted deficit spending, it is important to subtract the budgeted carryover expenditures from the total deficit spending. This reduces the actual deficit spending to a negative \$998,359.

The 2011-12 General Fund ending balance (2012-13 beginning balance) is currently projected to be \$17,715,376. An exact ending balance and a precise breakdown will not be available until late August after year-end closing is completed and the unaudited actuals are available. It should be noted that a lower or higher ending balance is possible due to prior-year adjustments in State funding, expenses that are budgeted that do not materialize or unexpected expenditures that are not budgeted, and restricted carryovers not yet quantifiable.

The Governmental Accounting Standards Board (GASB) has adopted Statement Number 54 to implement in fiscal year 2010-11 guidelines for budget reporting to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls. The implementation of GASB 54 requires ending fund balance components to be classified into the following categories: Nonspendable

Revolving Cash and Stores; Restricted; Committed; Assigned, Reserve for Economic Uncertainties and Unassigned/Unappropriated Amount. The table below lists the district's ending fund components:

Components of Ending Fund Balance 2012-13 Budget	
	Amount
Nonspendable	
Revolving Cash	\$ 20,000
Stores	200,000
Restricted	2,384,069
Assigned	
Renaissance	2,408
Every 15 Minutes	1,268
Healthy Schools Program	5,006
Alternative Ed. Categorical Offset	70,482
Self-pay Retiree Health	613,214
Technology Refresh	87,725
Instructional Materials	853,221
Instructional Program Support	988,989
Microsoft Settlement	291,234
Supplemental Hours	525,954
Professional/Staff Development	298,525
Safety	30,649
Teacher Credentialling	299,215
Startup funds for El Capitan	2,061,292
Budget Stabilization	1,323,829
Reserve for Economic Uncertainties	2,451,446
Total Appropriated	\$ 12,508,524
Unassigned/Unappropriated	-

Based upon the current budget, the district will be able to meet its financial obligations for 2012-13, two subsequent fiscal years, 2013-14 and 2014-15, and maintain a reserve for economic uncertainties equal to the required 3% minimum.

**MERCED UNION HIGH SCHOOL DISTRICT
GENERAL FUND**

	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget	2013-14 Projected Budget	2014-15 Projected Budget
REVENUES					
REVENUE LIMIT	61,312,921	60,770,460	55,852,264	57,313,485	58,963,090
FEDERAL INCOME	11,350,762	6,317,302	6,951,695	6,951,695	6,951,695
OTHER STATE INCOME	12,306,498	12,018,280	11,898,611	12,184,178	12,513,150
LOCAL INCOME	1,497,939	1,709,479	1,442,458	1,442,458	1,442,458
Total Current Year Revenue	86,468,119	80,815,521	76,145,027	77,891,816	79,870,393
EXPENDITURES					
CERTIFICATED SALARIES	39,783,291	39,187,660	39,112,399	40,762,292	41,373,725
CLASSIFIED SALARIES	13,480,919	13,223,783	12,605,357	12,794,437	12,986,354
EMPLOYEE BENEFITS	17,032,436	16,407,963	16,375,529	16,621,162	16,870,479
BOOKS AND SUPPLIES	3,714,397	4,482,005	4,856,535	5,144,590	5,144,590
SERVICES	6,830,310	7,804,717	8,649,736	8,649,735	8,649,735
CAPITAL OUTLAY	193,060	288,978	113,336	113,336	113,336
OTHER OUTGO	2,153,564	1,261,331	30,085	30,085	30,085
DIRECT SUPPORT/INDIRECT COSTS	(269,969)	(256,829)	(328,096)	(328,096)	(328,096)
Total Expenditures	82,918,008	82,399,608	81,414,880	83,787,541	84,840,208
OTHER FINANCING SOURCES/USES					
INTERFUND TRANSFERS-IN	2,479,648	1,344,611	363,000	363,000	2,363,000
INTERFUND TRANSFERS-OUT	2,505,527	284,334	300,000	300,000	300,000
Total Other Changes	(25,880)	1,060,277	63,000	63,000	2,063,000
NET INCREASE/(DECREASE)	3,524,231	(523,810)	(5,206,852)	(5,832,725)	(2,906,815)
BEGINNING BALANCE	14,714,954	18,239,186	17,715,376	12,508,524	6,675,799
PLUS TOTAL REVENUES & OTHER FINANCING SOURCES/USES	88,947,767	82,160,132	76,508,027	78,254,816	82,233,393
TOTAL AVAILABLE	103,662,721	100,399,318	94,223,403	90,763,340	88,909,192
LESS: TOTAL EXPENDITURES	85,423,536	82,683,942	81,714,880	84,087,541	85,140,208
Total Ending Balance	18,239,186	17,715,376	12,508,524	6,675,799	3,768,984
Components of Ending Fund Balance					
Nonspendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Stores	125,492	171,877	200,000	200,000	200,000
Restricted	1,936,165	1,724,347	2,384,069	2,274,066	988,333
Assigned					
Other Assignments	10,233,341	13,318,633	7,453,008	1,659,106	6,444
Reserved for Economic Uncertainties	5,924,188	2,480,518	2,451,446	2,522,626	2,554,206
Unappropriated 6/30	0	0	0	0	0
Total Ending Balance	18,239,186	17,715,376	12,508,524	6,675,799	3,768,983

GENERAL FUND REVENUE

	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
REVENUE LIMIT SOURCES				
8011 REV LIMIT STATE AID-CURR YEAR	47,130,489	50,247,897	50,348,415	45,274,269
8019 REV LIMIT STATE AID-PRIOR YEAR	6,196	70,545	157,419	-
8021 HOME OWNERS EXEMPTION	177,294	176,231	101,485	-
8022 TIMBER YIELD TAX	-	9	-	-
8029 OTHER SUBVENTIONS/IN-LIEU TAX	3,911	-	2,907	-
8041 SECURED TAX ROLLS	10,063,105	10,460,119	10,197,932	10,179,652
8042 UNSECURED ROLL TAXES	894,816	922,771	951,356	-
8043 PRIOR YEARS TAXES	10,438	73,288	54,509	-
8044 SUPPLEMENTAL TAXES	43,334	55,177	44,664	-
8045 EDUC REV AUGMENTATION FUND	(842,025)	(1,214,034)	(1,173,201)	-
8046 SUPPLEMENTAL ERAF	1,809,912	369,231	-	-
8047 COMMUNITY REDEVELOPMENT FUNDS	6,266	26,311	35,731	358,154
8091 REVENUE LIMIT TRANSERS - CY	-	-	-	-
8092 PERS REDUCTION TRANSFER	316,069	191,331	142,243	106,144
8096 TRF TO CHARTER IN LIEU PROP TX	(76,256)	(65,955)	(93,000)	(65,955)
Subtotal, Revenue Limit Sources	59,543,550	61,312,921	60,770,460	55,852,264
FEDERAL REVENUE				
8181 SP ED-BASIC GRT ENT PL94-142	1,943,697	1,925,995	1,761,795	1,761,795
ARRA IDEA PT B BASIC LOCAL ASSIST	116,321	1,339,586	-	-
8290 ALL OTHER FEDERAL REVENUES	34,783	25,664	55,915	55,915
TITLE I PT A BASIC GRANT	2,275,089	3,329,874	3,008,169	3,463,217
ARRA TITLE I PT A BASIC	853,299	524,118	-	-
NCLB-CORRECTIVE ACTION PLANS	-	-	231,515	368,485
NCLB NONPRGM IMPROVEMENT LEAS	1,262	-	-	-
ARRA SFSF EDUCATION STATE GRANTS	931,096	700,347	-	-
VOC PGM-CARL PERKINS ACT	336,188	333,411	334,182	334,182
SAFE & DRUG FREE SCHOOL	61,095	72,815	-	-
ARRA EDUCATION JOBS BILL	-	2,285,370	12,131	-
NCLB: TITLE II PT A PRCLP TRNG	-	-	4,905	10,905
NCLB: TITLE II PT A TCHR QUAL	463,241	374,180	484,709	466,151
NCLB: TITLE II PT D TECHNOLOGY	21,903	1,299	9,393	9,393
EDUCATION TECHNOLOGY	-	49,970	-	-
TITLE V-INNOVATIVE FORMULA ENT	-	-	-	-
NCLB: TITLE III IMMIGRANT ED	51,805	3,888	3,528	8,149
NCLB: TITLE III LTD ENGLISH	143,270	191,463	157,637	145,523
HOMELESS CHILDREN EDUC GRANTS	42,536	28,105	26,415	25,793
ARRA MCKINNEY VENTO HOMELESS YOUTH	1,694	6,357	-	-
READINESS & EMERGENCY MGMT	-	11,672	92,147	92,150
ENGINEERING PATHWAYS	-	89,028	98,208	104,807
MEDI-CAL BILLING OPTION	68,279	57,620	36,652	105,230
GEAR-UP	59,161	-	-	-
Subtotal, Federal Revenue	7,404,720	11,350,762	6,317,302	6,951,695
OTHER STATE REVENUE				
8311 OTHER STATE APPORTIONMENT	-	-	-	187,705
COMMUNITY DAY SCHOOLS	-	-	-	-
SPECIAL EDUCATION	2,744,648	2,656,083	2,804,329	2,804,329
ECONOMIC IMPACT AID	714,756	780,471	1,195,820	1,195,820
ECONOMIC IMPACT AID-LEP	723,949	737,567	178,686	178,686
GIFTED & TALENTED EDUCATION	-	-	-	-
TRANSPORTATION-HOME TO SCHOOL	524,349	526,002	526,002	526,002
8319 OTHER STATE APPORT-PRIOR YEAR	-	-	-	-
COMMUNITY DAY SCHOOLS	3,802	-	-	-
GIFTED & TALENTED EDUCATION	-	-	-	-
8435 NINTH GRADE C S REDUCTION	-	-	-	-
8550 MANDATED COST REIMBURSEMENTS	-	463,814	142,268	-
8560 STATE LOTTERY	1,221,504	1,244,509	1,130,680	1,168,065
LOTTERY: INSTRUCTIONAL MATERIALS	194,936	196,967	178,260	231,620
8590 ALL OTHER STATE REVENUES	85,855	213,355	160,800	-
M A A (DISTRICTS)	413,451	212,376	269,141	217,688
SPECIAL EDUCATION	-	-	193,586	-
SP ED-WORKABILITY	358,990	358,990	358,990	358,990
TUPE GRADES 6-12	-	-	107,520	262,243
AGRICULTURE VOCATIONAL EDUC	72,096	72,831	86,993	82,258
GENERAL FUND REVENUE				

	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
OTHER STATE REVENUE CONT.				
PARTNERSHIP ACADEMIES PROGRAM	72,375	-	-	-
FISCAL SOLVENCY GRANTS	8,857	-	-	-
PROF/STAFF DEVELOPMENT	-	(9,651)	-	-
8591 STATE REVENUE FLEXIBILITY	1,721,314	963,087	963,087	963,087
HOURLY PROGRAMS - FLEX	1,965,403	1,711,722	1,711,722	1,711,722
INSTRUCTIONAL MATERIALS - FLEX	590,950	603,915	590,209	590,209
INSTRUCTIONAL PROGRAM SUPPORT - FLEX	753,465	449,474	548,867	548,867
PROF/STAFF DEVELOPMENT - FLEX	96,981	220,712	210,996	210,996
SAFETY - FLEX	304,155	284,744	339,503	339,503
COMMUNITY DAY SCHOOL - FLEX	52,024	62,679	72,790	72,790
CA HIGH SCHOOL EXIT EXAM - FLEX	319,197	302,923	-	-
ELL SUPPORT - FLEX	45,819	51,659	45,822	45,822
TEACHER CREDENTIALLING - FLEX	202,187	202,269	202,209	202,209
Subtotal, Other State Revenue	13,191,061	12,306,498	12,018,280	11,898,611
OTHER LOCAL REVENUE				
8625 COMMUNITY REDEVELOPMENT FUNDS	8,206	47,433	46,788	46,788
8631 SALE OF EQUIPMENT/SUPPLIES	15,643	9,684	2,450	3,328
8634 SP. ED. FOOD CART SALES	8,186	9,230	9,886	2,000
8650 LEASES AND RENTALS	9,823	500	4,275	4,275
8660 INTEREST	46,701	92,459	50,000	50,000
8672 NON-RESIDENT STUDENT FEES	-	6,011	6,000	3,005
8677 INTERAGENCY SERVICES BETWEEN LEA'S ROP - COUNTY FUNDED	13,549	33,560	12,461	27,000
	423,918	436,595	388,230	383,797
8689 ALL OTHER FEES AND CONTRACTS	60,175	68,266	80,200	73,864
8699 ALL OTHER LOCAL REVENUES	674,047	723,802	1,040,889	780,100
8792 TRANSFER OF APPORTIONMENT FROM MCOE	68,283	70,399	68,300	68,300
Subtotal, Other Local Revenue	1,328,531	1,497,939	1,709,479	1,442,458
OTHER FINANCING SOURCES				
8912 INTFD TF BETWN GEN & SPEC RES	408,696	2,178,030	1,060,000	60,000
8919 OTHER AUTH INTERFUND TF IN	303,000	301,618	284,611	303,000
Subtotal, Other Financing Sources	711,696	2,479,648	1,344,611	363,000
TOTAL REVENUE	82,179,558	88,947,767	82,160,132	76,508,028

GENERAL FUND EXPENDITURES

	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
CERTIFICATED SALARIES				
1100 CERTIFICATED TEACHERS SALARIES	33,261,670	32,587,784	31,800,211	31,614,592
1200 CERT PUPIL SUPPORT SALARY	2,989,115	2,708,763	2,760,990	2,718,903
1300 CERTIFICATED SUPERV & ADM SAL	4,754,057	4,486,743	4,626,459	4,778,904
1900 OTHER CERTIFICATED SALARIES	-	-	-	-
Subtotal, Certificated Salaries	41,004,842	39,783,291	39,187,660	39,112,399
CLASSIFIED SALARIES				
2100 INSTRUCTIONAL AIDE SALARIES	2,507,149	2,353,537	1,848,092	1,893,381
2200 CLASSIFIED SUPPORT SALARIES	6,461,224	6,152,777	6,276,677	5,577,801
2300 CLASSIFIED SUPERV & ADMIN SAL	1,360,551	1,247,337	1,273,377	1,266,483
2400 CLERICAL/TECHNICAL/OFFICE SAL	3,545,412	3,527,681	3,611,562	3,633,236
2900 OTHER CLASSIFIED SALARIES	208,046	199,588	214,076	234,457
Subtotal, Classified Salaries	14,082,382	13,480,919	13,223,783	12,605,357
EMPLOYEE BENEFITS				
3100 STRS	3,372,919	3,256,981	3,166,450	3,248,725
3200 PERS	1,205,881	1,254,147	1,304,124	1,321,954
3300 SOCIAL SECURITY / MEDICARE	1,510,960	1,455,422	1,441,544	1,512,462
3400 HEALTH & WELFARE	8,265,623	8,014,243	7,852,523	7,937,141
3500 SUI	166,019	385,370	840,411	655,465
3600 WORKER'S COMPENSATION	626,652	525,837	359,558	342,019
3700 RETIREE BENEFITS	1,155,661	1,408,519	510,290	488,281
3800 PERS REDUCTION	292,605	174,214	127,590	79,132
3900 OTHER BENEFITS	384,842	557,703	805,473	790,351
Subtotal, Employee Benefits	16,981,161	17,032,436	16,407,963	16,375,529
BOOKS AND SUPPLIES				
4100 APPRVD TEXTBKS/CORE CURRICULAR	3,552	46,875	94,363	359,761
4200 BOOKS AND REFERENCE MATERIALS	430,778	262,308	411,266	474,476
4300 SUPPLIES	2,269,407	2,457,455	3,593,243	3,736,980
4400 NON-CAPITALIZED EQUIPMENT	1,204,522	947,759	383,132	276,318
4700 FOOD	-	-	-	9,000
Subtotal, Books and Supplies	3,908,259	3,714,397	4,482,005	4,856,535
SERVICES & OTHER OPERATING EXPENDITURES				
5100 SUBAGREEMENT OF SERVICES	119,728	116,591	207,763	1,180,282
5200 TRAVEL & CONFERENCE	262,713	339,135	417,495	327,718
5300 DUES & MEMBERSHIPS	65,071	52,190	53,391	60,100
5400 INSURANCE	452,912	417,756	453,999	444,016
5500 OPERATION & HOUSEKEEPING SERVICE	2,394,607	2,436,611	2,540,884	2,543,395
5600 RENTALS,LEASES AND REPAIRS	374,760	344,429	368,357	389,716
5700 DIRECT COST TRANSFERS	2665	2429	(2571)	(7825)
5800 OTHER CONTRACTED SERVICES	2,770,457	2,787,754	3,366,357	3,439,539
5900 COMMUNICATIONS	203,761	333,416	399,042	272,795
Subtotal, Services & Other Operating Expenditures	6,646,672	6,830,310	7,804,717	8,649,736
CAPITAL OUTLAY				
6100 Land	-	27,554	-	-
6200 BUILDINGS & IMPROVEMNT OF BLDG	8,691	88,127	55,965	20,000
6400 EQUIPMENT	61,277	77,379	233,013	93,336
6500 EQUIPMENT REPLACEMENT	-	-	-	-
Subtotal, Capital Outlay	69,968	193,060	288,978	113,336
OTHER OUTGO				
7130 STATE SPECIALS SCHOOLS	29,093	21,798	30,085	30,085
7141 OTH TUIT, EXC CST PMT TO DIST	-	-	-	-
7142 TUITION, EXCESS COST, COE	593,171	2,115,026	1,231,246	-
7200 OTHER TRANSFERS OUT	-	-	-	-
7300 DIRECT SUPPORT/ INDIRECT COST	(260,956)	(269,969)	(256,829)	(328,096)
7400 DEBT SERVICE - EXPENDITURES	16,947	16,740	-	-
7600 OTHER FINANCING USES	569,518	2,505,527	284,334	300,000
Subtotal Other Outgo	947,773	4,389,122	1,288,836	1,989
TOTAL EXPENDITURES AND TRANSFERS OUT	83,641,057	85,423,536	82,683,942	81,714,880

Other District Funds

The General Fund of the district, as presented in the earlier part of the document, is the main operational fund of the district. However, there are other special purpose funds. The special funds have a budgeting and accounting process similar to the General Fund in that a budget must be adopted for any of the active special funds and the accounting process is governed by the same laws, rules and regulations as the General Fund.

The Merced County Treasurer invests the money in the special funds as part of the commingled money of the district. Interest earned is deposited directly to each individual fund by the Merced County Office of Education.

Other Funds	
Fund No.	Fund Description
11	Adult Education
12	Child Development
13	Cafeteria/Nutrition Services
14	Deferred Maintenance
15	Pupil Transportation Equipment Fund
17	Special Reserve, Other Than Capital Outlay
20	Special Reserve, Postemployment Benefits
21	Building Fund
25	Capital Facilities Fund
35	County School Facilities
43	Special Reserve for Capital Projects
51	Bond Interest/Redemption
53	Tax Override

Fund 11 - Adult Education Fund

The Adult Education Fund is used to account separately for Federal, State and Local revenues for adult education programs. Examples of classes offered are GED, High School Diploma, English as a Second Language, and Vocational and Parenting courses. Programs include instruction and assessment, culminating in certification and diploma. Adult enrichment courses are available to the public as well. Adult School Fund Budget is fluid, and programs may vary or change based on funding sources and allocations.

Revenue Assumptions

The estimated beginning balance is \$384,026. Total income for 2012-13 is budgeted at \$2,212,350. The state revenue estimated at \$1,628,843, is the major portion of the income. The district per GASB 54 rules has committed the Adult Education revenues. No transfers from the Adult Fund can be made without approval of the Board.

Expenditure Assumptions

Budgeted expenditures total \$2,145,872 for 2012-13 including: salaries and benefits at \$1,754,786; \$161,308 for books and supplies; \$145,890 operating expenses; and \$86,888 transferred to the general fund as indirect costs.

ADULT EDUCATION FUND (11.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10	2010-11	2011-12	2012-13
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 802,733	\$ 382,826	\$ 571,213	\$ 384,026
REVENUE	1,944,785	2,223,578	1,862,206	2,212,350
TOTAL AVAILABLE FUND	\$ 2,747,519	\$ 2,606,404	\$ 2,433,418	\$ 2,596,376
EXPENDITURES	2,364,693	2,035,191	2,049,392	2,145,872
PROJ. ENDING BALANCE	\$ 382,826	\$ 571,213	\$ 384,026	\$ 450,504

Fund 12 - Child Development

The Child Development Fund is a self-supporting fund established for the purpose of separately accounting for the District's daycare Child Care Program.

Revenue Assumptions

1. The principal revenue account for this fund is State Revenue.

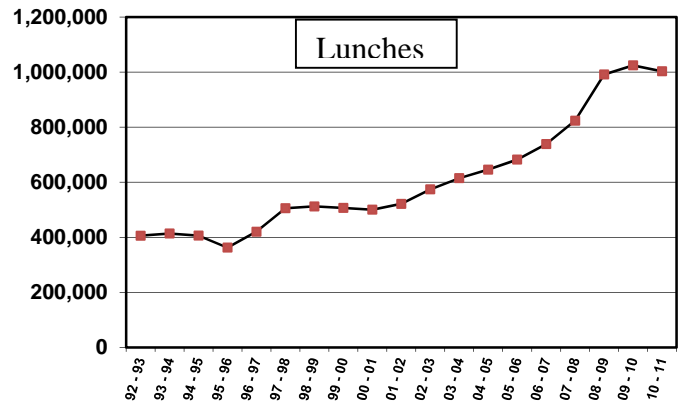
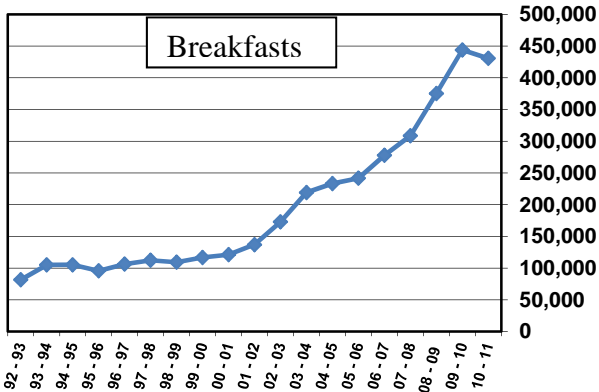
Expenditure Assumptions

1. Approximately 75 percent of the fund's resources are spent on salaries and benefits.

CHILD DEVELOPMENT FUND (12.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
EST. BEGINNING BALANCE	\$ 627,643	\$ 120,778	\$ 54,790	\$ 52,944
REVENUE	31,692	521,600	523,278	509,482
TOTAL AVAILABLE FUND	\$ 659,335	\$ 642,378	\$ 578,068	\$ 562,426
EXPENDITURES	538,558	587,588	525,124	526,982
PROJ. ENDING BALANCE	\$ 120,778	\$ 54,790	\$ 52,944	\$ 35,444

Fund 13 - Cafeteria/Nutrition Services Fund

The Cafeteria Fund is a self-supporting fund for the Nutrition Services Department, which provides meals under the National School Lunch Program. Nutrition Services provides approximately 430,660 breakfast meals and 1,002,978 lunch meals per year. Approximately 70 percent of the total enrollment qualifies for free and reduced price meals. Meals are served at 13 locations, utilizing more than 50 full and part-time employees.



Revenue Assumptions

1. The major source of income, 70 percent, is Federal Revenue.
2. Income also includes a temporary budgeted transfer of \$300,000 to cover cash flow shortages.

Expenditure Assumptions

1. Approximately 39 percent of the fund's resources will be spent on classified salaries and benefits.
2. Included is a budgeted transfer of \$303,000, representing the budgeted \$300,000 temporary transfer for cash flow plus interest.

CAFETERIA SPECIAL REVENUE FUND (13.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10	2010-11	2011-12	2012-13
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 407,547	\$ 789,554	\$ 864,612	\$ 734,560
REVENUE				
Federal Revenue	\$ 3,314,907	\$ 3,256,075	\$ 3,012,630	\$ 3,136,608
State Revenue	308,939	279,815	338,777	351,570
Local Revenue	716,606	676,139	527,041	724,398
Transfers In	300,000	297,700	272,334	300,000
TOTAL REVENUE	\$ 4,640,452	\$ 4,509,729	\$ 4,150,782	\$ 4,512,577
TOTAL AVAILABLE FUND	\$ 5,047,999	\$ 5,299,283	\$ 5,015,393	\$ 5,247,137
EXPENDITURES	4,258,445	4,434,671	4,280,833	4,623,024
PROJ. ENDING BALANCE	\$ 789,554	\$ 864,612	\$ 734,560	\$ 624,113

Fund 14 - Deferred Maintenance Fund

The Deferred Maintenance Fund is used to account for state apportionments and district contributions for deferred maintenance purposes.

Revenue Assumptions

1. District contribution is not required in 2012-13.
2. State revenue budgeted at \$380,344.
3. Deferred Maintenance Funds, per GASB 54, are committed funds and cannot be transferred to another fund without the approval of the Board.

Expenditure and Transfer Assumptions

1. Expenditures for Deferred Maintenance projects are charged to the fund as completed according to the State-approved Five-Year Deferred Maintenance Program.

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
EST. BEGINNING BALANCE	\$ 855,595	\$ 799,624	\$ 651,095	\$ 497,414
REVENUE				
State Revenue	380,773	381,673	380,344	380,344
Local Revenue	9,240	6,881	4,342	4,200
Transfers In	-	-	-	-
TOTAL REVENUE	\$ 390,013	\$ 388,554	\$ 384,686	\$ 384,544
TOTAL AVAILABLE FUND	\$ 1,245,608	\$ 1,188,177	\$ 1,035,781	\$ 881,958
EXPENDITURES				
	445,985	537,082	538,367	534,544
PROJ. ENDING BALANCE	\$ 799,624	\$ 651,095	\$ 497,414	\$ 347,414

Fund 15 - Pupil Transportation Equipment

The Pupil Transportation Equipment Fund is primarily used to purchase school buses or equipment to meet home-to-school transportation needs.

Revenue Assumptions

1. Projected interest income is \$500.

Expenditure Assumptions

1. No expenditures were budgeted from this fund.

PUPIL TRANSPORTATION EQUIPMENT FUND (15.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
EST. BEGINNING BALANCE	\$ 182,077	\$ 147,420	\$ 143,102	\$ 28,052
REVENUE	2,405	1,656	241,989	500
TOTAL AVAILABLE FUND	\$ 184,482	\$ 149,076	\$ 385,091	\$ 28,552
EXPENDITURES	37,062	5,974	357,039	-
PROJ. ENDING BALANCE	\$ 147,420	\$ 143,102	\$ 28,052	\$ 28,552

Fund 17 Special Reserve Fund - Other Than Capital Outlay Projects

The Special Reserve Fund, as the name implies, is established for the purpose of providing a financial reserve for special purposes set by the Governing Board.

Revenue Assumptions

The beginning balance is \$5,129,317.

Expenditure Assumptions

1. No expenditures were budgeted from this fund.

Ending Balance

The ending balance for Fund 17 is \$5,179,317. Fund 17 assignments are \$4,300,369 for budget stabilization and \$878,948 for Technology E-Rate projects.

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS (17.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
EST. BEGINNING BALANCE	\$ 16,148,568	\$ 16,648,605	\$ 6,214,561	\$ 5,129,317
REVENUE	500,036	13,469,281	40,456	50,000
TOTAL AVAILABLE FUND	\$ 16,648,605	\$ 30,117,886	\$ 6,255,017	\$ 5,179,317
EXPENDITURES	-	23,903,324	1,125,700	-
PROJ. ENDING BALANCE	\$ 16,648,605	\$ 6,214,561	\$ 5,129,317	\$ 5,179,317

Fund 20 - Special Reserve Fund for Postemployment Benefits

Beginning fiscal year 2009-10 the Governmental Accounting Standards Board (GASB) 45 requires school districts to begin reporting the Other Postemployment Benefits (OPEB) liability when preparing financial statements. The OPEB liability is medical coverage benefits owed to current retirees and to current employees.

Currently the district pays for its OPEB liability on a “pay-as-you-go” basis and, in addition, has contributed money to Fund 17, Special Reserve for Other Than Capital Outlay to meet its future obligation. GASB 45 suggests that an irrevocable trust be created in order for the district to show that it is meeting its obligation to fund the liability. However, an irrevocable trust does not allow the district to access funds for any other purpose than funding the OPEB liability. The district is concerned that in these difficult budget times placing funds in an irrevocable trust is unwise.

This fund is specifically established for the purpose of accounting for amounts earmarked for the future cost of postemployment benefits. Fund 20 is not an irrevocable trust and does allow funds to be transferred back into the General Fund.

Revenue Assumptions

1. Interest is budgeted at \$53,294.

Expenditure Assumptions

1. A transfer out of \$60,000 was made to the General Fund to offset “pay-as-you-go” Retiree Health Benefits.

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS (20.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
EST. BEGINNING BALANCE	\$ 403,264	\$ -	\$ 10,638,763	\$ 10,658,763
REVENUE	5,431	10,716,793	80,000	53,294
TOTAL AVAILABLE FUND	\$ 408,696	\$ 10,716,793	\$ 10,718,763	\$ 10,712,057
EXPENDITURES	408,696	78,030	60,000	60,000
PROJ. ENDING BALANCE	\$ -	\$ 10,638,763	\$ 10,658,763	\$ 10,652,057

Fund 21 - Building Fund

The Building Fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146). Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option for purchase of real property specifically authorized for deposit into the Fund by the Governing Board (Education Code Section 41003).

Revenue Assumptions

1. The third series of bonds were sold in 2011-12. The beginning balance reflects \$48,192,230 of unspent bonds in 2011-12.

Expenditures Assumptions

1. Total expenditures budgeted are \$47,793,819.

BUILDING FUND (21.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10	2010-11	2011-12	2012-13
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 22,598,471	\$ 9,784,582	\$ 50,460,166	\$ 48,192,230
REVENUE	274,469	99,142,333	33,648,718	100,000
TOTAL AVAILABLE FUND	\$ 22,872,939	\$ 108,926,915	\$ 84,108,884	\$ 48,292,230
EXPENDITURES	13,088,357	58,466,749	35,916,654	47,793,819
PROJ. ENDING BALANCE	\$ 9,784,582	\$ 50,460,166	\$ 48,192,230	\$ 498,411

Form 25 - Capital Facilities Fund

Government Code Section 53080 authorizes school districts to levy school facility fees on all residential and commercial/industrial development within the boundaries of the school district.

At the meeting of May 28, 2008, the Governing Board adopted a resolution increasing the previously established fee structure to the following maximum fees:

<u>Residential Per Square Foot</u>	<u>Commercial/Industrial Per Square Foot</u>
\$2.97	\$0.47

The district receives an average of \$1.22 per square foot for residential and \$0.99 for commercial. The remaining funds are disbursed to the elementary feeder districts.

Revenue Assumptions

1. The projected beginning balance for 2012-13 is \$1,880,021.
2. Interest earned on the principal contained in the Fund is projected to be \$9,400 and shall be deposited directly into the Capital Facilities Fund.

Expenditure Assumptions

1. Expenditures shall be made in accordance with existing law for construction and/or reconstruction of facilities.
2. The projected ending fund balance is \$1,320,115 and is assigned for future facility needs.

CAPITAL FACILITIES FUND (25.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
EST. BEGINNING BALANCE	\$ 3,760,656	\$ 3,180,947	\$ 2,018,765	\$ 1,880,021
REVENUE				
State Revenue	-	-	-	-
Local Revenue	276,062	187,408	250,403	220,094
Other Sources	-	-	-	-
TOTAL REVENUE	\$ 276,062	\$ 187,408	\$ 250,403	\$ 220,094
TOTAL AVAILABLE FUND	\$ 4,036,718	\$ 3,368,354	\$ 2,269,169	\$ 2,100,115
EXPENDITURES	855,771	1,349,589	389,147	780,000
PROJ. ENDING BALANCE	\$ 3,180,947	\$ 2,018,765	\$ 1,880,021	\$ 1,320,115

Form 35 - County School Facilities Fund

The County School Facilities Fund was established to account separately for State apportionment as provided by Senate Bill 50, the School Facilities Act of 1998.

Revenue Assumptions

1. Revenue is carryover from prior years plus interest.

Expenditure Assumptions

1. Expenditures are budgeted for new construction and modernization projects throughout the district.

COUNTY SCHOOL FACILITIES FUND (35.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
EST. BEGINNING BALANCE	\$ 1,334,528	\$ 1,116,957	\$ 1,179,693	\$ 842,352
REVENUE	412,300	43,422,986	2,008,959	4,212
TOTAL AVAILABLE FUND	\$ 1,746,829	\$ 44,539,944	\$ 3,188,652	\$ 846,563
EXPENDITURES	629,871	43,360,251	2,346,300	721,405
PROJ. ENDING BALANCE	\$ 1,116,957	\$ 1,179,693	\$ 842,352	\$ 125,158

Fund 43 - Special Reserve Fund – Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects was established by the Board on December 10, 1997. This fund is for capital outlay projects as approved by the Governing Board. This fund is used primarily to provide for the accumulation of General Fund moneys for capital outlay purposes per Education code Section 42840. This fund may also be used to account for any other revenues specifically for capital projects.

Revenue Assumptions

1. The principal revenue is from prior year carryover.

Expenditure Assumptions

1. Expenditures are budgeted for construction projects throughout the district.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (43.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Estimated Actuals	2012-13 Original Budget
EST. BEGINNING BALANCE	\$ 1,384,474	\$ 797,025	\$ 487,150	\$ 420,865
REVENUE	8,481	60,611	3,114	2,104
TOTAL AVAILABLE FUND	\$ 1,392,955	\$ 857,635	\$ 490,264	\$ 422,969
EXPENDITURES	595,930	370,486	69,399	61,048
PROJ. ENDING BALANCE	\$ 797,025	\$ 487,151	\$ 420,865	\$ 361,921

Fund 51 - Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for the district (Education Code Section 15125-15262), Bond Interest and Sinking Fund.

Following approval by the voters in the district, the Board of Supervisors of the County authorizes the district to sell bonds. The proceeds from the sale of the bonds are deposited in the County Treasury to the Building fund of the district. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the district.

The County Auditor maintains control over the district's Bond Interest and Redemption Fund. The County Treasurer must pay the principal and interest on the bonds from taxes levied by the County Auditor-Controller.

Revenue Assumptions

1. Revenue is derived from property tax levies.

Expenditure Assumptions

1. Principal and interest on the bonds are paid by the County Treasurer according to the payment schedule for the bonds sold.

BOND INTEREST AND REDEMPTION FUND (51.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10	2010-11	2011-12	2012-13
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 2,298,876	\$ 2,191,717	\$ 2,499,331	\$ 2,716,931
REVENUE	2,477,749	4,748,603	1,955,100	1,955,100
TOTAL AVAILABLE FUND	\$ 4,776,625	\$ 6,940,320	\$ 4,454,431	\$ 4,672,031
EXPENDITURES	2,584,908	4,440,989	1,737,500	1,887,500
PROJ. ENDING BALANCE	\$ 2,191,717	\$ 2,499,332	\$ 2,716,931	\$ 2,784,531

Fund 53 - Tax Override Fund

The Tax Override Fund pays off a State school building loan for construction related to facility safety renovations (earthquake retrofitting) dating back to the 1970's and 1980's. Payments are made with funds derived by a tax override, collected and paid by the County of Merced.

Revenue Assumptions

1. A beginning balance of \$71,713 is projected.
2. The primary source of revenue is interest.

Expenditure Assumptions

1. The final payment for the State school building loan was made in 2007-08. The ending balance of \$72,413 will most likely be transferred to Fund 51 at the discretion of the County Auditor.

TAX OVERRIDE FUND (53.0)				
MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES				
	2009-10	2010-11	2011-12	2012-13
	Unaudited	Unaudited	Estimated	Original
	Actuals	Actuals	Actuals	Budget
EST. BEGINNING BALANCE	\$ 69,275	\$ 70,211	\$ 71,013	\$ 71,713
REVENUE	936	802	700	700
TOTAL AVAILABLE FUND	\$ 70,211	\$ 71,013	\$ 71,713	\$ 72,413
EXPENDITURES	-	-	-	-
PROJ. ENDING BALANCE	\$ 70,211	\$ 71,013	\$ 71,713	\$ 72,413

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)

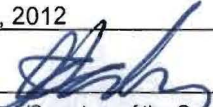
Budget available for inspection at:

Public Hearing:

Place: Merced Union High School District
Date: June 8, 11 and 12, 2012

Place: Merced Union High School District
Date: June 13, 2012
Time: 5:30 P.M.

Adoption Date: June 13, 2012

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

Contact person for additional information on the budget reports:

Name: Yvonne E. Eagle

Telephone: (209) 385-6410

Title: Director Fiscal Services

E-mail: yeagle@muhsd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2011-12) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	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
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA has established reserves to fund expected claims. _____

() 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 13, 2012

For additional information on this certification, please contact:

Name: Yvonne E. Eagle

Title: Director Fiscal Services

Telephone: (209) 385-6410

E-mail: yeagle@muhsd.k12.ca.us

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	58,621,471.53	2,148,988.00	60,770,459.53	53,703,275.53	2,148,988.00	55,852,263.53	-8.1%
2) Federal Revenue		8100-8299	55,915.06	6,261,387.04	6,317,302.10	55,915.06	6,895,779.88	6,951,694.94	10.0%
3) Other State Revenue		8300-8599	6,388,094.04	5,630,186.32	12,018,280.36	6,258,662.80	5,639,948.10	11,898,610.90	-1.0%
4) Other Local Revenue		8600-8799	1,237,270.89	472,208.06	1,709,478.95	990,360.79	452,097.33	1,442,458.12	-15.6%
5) TOTAL, REVENUES			66,302,751.52	14,512,769.42	80,815,520.94	61,008,214.18	15,136,813.31	76,145,027.49	-5.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,271,935.82	6,915,724.39	39,187,660.21	31,822,706.07	7,289,692.54	39,112,398.61	-0.2%
2) Classified Salaries		2000-2999	9,057,357.08	4,166,426.07	13,223,783.15	9,025,163.50	3,580,193.31	12,605,356.81	-4.7%
3) Employee Benefits		3000-3999	12,674,282.44	3,733,680.25	16,407,962.69	12,706,415.39	3,669,113.50	16,375,528.89	-0.2%
4) Books and Supplies		4000-4999	2,154,241.64	2,327,763.41	4,482,005.05	2,439,910.78	2,416,624.11	4,856,534.89	8.4%
5) Services and Other Operating Expenditures		5000-5999	5,948,831.64	1,855,885.29	7,804,716.93	5,882,263.19	2,767,472.48	8,649,735.67	10.8%
6) Capital Outlay		6000-6999	97,639.53	191,338.20	288,977.73	63,336.00	50,000.00	113,336.00	-60.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,261,331.00	1,261,331.00	0.00	30,085.00	30,085.00	-97.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(850,922.28)	594,093.73	(256,828.55)	(1,212,531.12)	884,434.78	(328,096.34)	27.7%
9) TOTAL, EXPENDITURES			61,353,365.87	21,046,242.34	82,399,608.21	60,727,263.81	20,687,615.72	81,414,879.53	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,949,385.65	(6,533,472.92)	(1,584,087.27)	280,950.37	(5,550,802.41)	(5,269,852.04)	232.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,344,611.48	0.00	1,344,611.48	363,000.00	0.00	363,000.00	-73.0%
b) Transfers Out		7600-7629	284,334.00	0.00	284,334.00	300,000.00	0.00	300,000.00	5.5%
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	(6,321,654.70)	6,321,654.70	0.00	(6,210,524.68)	6,210,524.68	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,261,377.22)	6,321,654.70	1,060,277.48	(6,147,524.68)	6,210,524.68	63,000.00	-94.1%

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)			(311,991.57)	(211,818.22)	(523,809.79)	(5,866,574.31)	659,722.27	(5,206,852.04)	894.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,303,020.36	1,936,165.19	18,239,185.55	15,991,028.79	1,724,346.97	17,715,375.76	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,303,020.36	1,936,165.19	18,239,185.55	15,991,028.79	1,724,346.97	17,715,375.76	-2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,303,020.36	1,936,165.19	18,239,185.55	15,991,028.79	1,724,346.97	17,715,375.76	-2.9%
2) Ending Balance, June 30 (E + F1e)			15,991,028.79	1,724,346.97	17,715,375.76	10,124,454.48	2,384,069.24	12,508,523.72	-29.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	171,877.41	0.00	171,877.41	200,000.00	0.00	200,000.00	16.4%
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	1,724,346.97	1,724,346.97	0.00	2,384,069.24	2,384,069.24	38.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	13,318,633.11	0.00	13,318,633.11	7,453,008.09	0.00	7,453,008.09	-44.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,480,518.27	0.00	2,480,518.27	2,451,446.39	0.00	2,451,446.39	-1.2%
Unassigned/Unappropriated Amount		9790	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	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	244,221.89	165,141.00	-32.4%
3) Other State Revenue		8300-8599	986,902.00	1,628,843.00	65.0%
4) Other Local Revenue		8600-8799	631,081.85	418,366.00	-33.7%
5) TOTAL, REVENUES			1,862,205.74	2,212,350.00	18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	834,975.30	894,562.00	7.1%
2) Classified Salaries		2000-2999	466,305.67	468,002.00	0.4%
3) Employee Benefits		3000-3999	385,088.91	392,222.00	1.9%
4) Books and Supplies		4000-4999	137,307.64	161,308.00	17.5%
5) Services and Other Operating Expenditures		5000-5999	162,394.86	145,890.00	-10.2%
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	63,319.54	83,888.00	32.5%
9) TOTAL, EXPENDITURES			2,049,391.92	2,145,872.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,186.18)	66,478.00	-135.5%
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)			(187,186.18)	66,478.00	-135.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	571,212.58	384,026.40	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,212.58	384,026.40	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,212.58	384,026.40	-32.8%
2) Ending Balance, June 30 (E + F1e)			384,026.40	450,504.40	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	200.00	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			34,421.43	34,421.43	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	349,404.97	415,882.97	19.0%
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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,411.89	7,798.00	-45.9%
3) Other State Revenue		8300-8599	489,519.00	489,519.00	0.0%
4) Other Local Revenue		8600-8799	7,347.41	12,165.06	65.6%
5) TOTAL, REVENUES			511,278.30	509,482.06	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	246,695.93	227,111.31	-7.9%
2) Classified Salaries		2000-2999	104,878.35	49,196.00	-53.1%
3) Employee Benefits		3000-3999	137,120.05	117,013.96	-14.7%
4) Books and Supplies		4000-4999	19,771.42	103,006.15	421.0%
5) Services and Other Operating Expenditures		5000-5999	4,350.35	2,756.44	-36.6%
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	308.01	27,898.20	8957.6%
9) TOTAL, EXPENDITURES			513,124.11	526,982.06	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,845.81)	(17,500.00)	848.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	12,000.00	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			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)			(1,845.81)	(17,500.00)	848.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,789.59	52,943.78	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,789.59	52,943.78	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,789.59	52,943.78	-3.4%
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	25,668.56	10,668.56	-58.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	27,275.22	24,775.22	-9.2%
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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,012,630.00	3,136,608.08	4.1%
3) Other State Revenue		8300-8599	338,777.00	351,570.44	3.8%
4) Other Local Revenue		8600-8799	527,040.57	724,398.07	37.4%
5) TOTAL, REVENUES			3,878,447.57	4,212,576.59	8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,264,205.30	1,226,947.39	-2.9%
3) Employee Benefits		3000-3999	480,378.14	598,601.18	24.6%
4) Books and Supplies		4000-4999	1,950,950.01	2,133,354.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	113,711.88	139,010.88	22.2%
6) Capital Outlay		6000-6999	5,775.58	5,800.00	0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	193,201.00	216,310.14	12.0%
9) TOTAL, EXPENDITURES			4,008,221.91	4,320,023.59	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129,774.34)	(107,447.00)	-17.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	272,334.00	300,000.00	10.2%
b) Transfers Out		7600-7629	272,611.48	303,000.00	11.1%
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			(277.48)	(3,000.00)	981.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,051.82)	(110,447.00)	-15.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	864,611.76	734,559.94	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			864,611.76	734,559.94	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			864,611.76	734,559.94	-15.0%
2) Ending Balance, June 30 (E + F1e)			734,559.94	624,112.94	-15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,472.20	3,000.00	-32.9%
Stores		9712	53,323.74	53,323.74	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			676,764.00	567,789.20	-16.1%
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
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	380,344.00	380,344.00	0.0%
4) Other Local Revenue		8600-8799	4,342.22	4,200.00	-3.3%
5) TOTAL, REVENUES			384,686.22	384,544.00	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	52,940.17	202,940.17	283.3%
5) Services and Other Operating Expenditures		5000-5999	167,001.31	157,542.58	-5.7%
6) Capital Outlay		6000-6999	318,425.35	174,061.25	-45.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			538,366.83	534,544.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,680.61)	(150,000.00)	-2.4%
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)			(153,680.61)	(150,000.00)	-2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	651,095.07	497,414.46	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			651,095.07	497,414.46	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			651,095.07	497,414.46	-23.6%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	497,414.46	347,414.46	-30.2%
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
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	115,439.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	849.22	500.00	-41.1%
5) TOTAL, REVENUES			116,289.07	500.00	-99.6%
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	357,039.15	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			357,039.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(240,750.08)	500.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,700.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			125,700.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,050.08)	500.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,101.67	28,051.59	-80.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,101.67	28,051.59	-80.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,101.67	28,051.59	-80.4%
2) Ending Balance, June 30 (E + F1e)			28,051.59	28,551.59	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	28,051.59	28,551.59	1.8%
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
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	40,455.69	50,000.00	23.6%
5) TOTAL, REVENUES			40,455.69	50,000.00	23.6%
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)			40,455.69	50,000.00	23.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,125,700.00	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			(1,125,700.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,085,244.31)	50,000.00	-104.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,214,561.29	5,129,316.98	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,214,561.29	5,129,316.98	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,214,561.29	5,129,316.98	-17.5%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Future E-Rate Projects	0000	9780	5,129,316.98	5,179,316.98	1.0%
Budget Stabilization	0000	9780		878,948.08	
Future E-Rate Projects	0000	9780	878,948.08		
Budget Stabilization	0000	9780	4,250,368.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	53,293.82	-33.4%
5) TOTAL, REVENUES			80,000.00	53,293.82	-33.4%
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)			80,000.00	53,293.82	-33.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	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			(60,000.00)	(60,000.00)	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	(6,706.18)	-133.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,638,763.00	10,658,763.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,638,763.00	10,658,763.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,638,763.00	10,658,763.00	0.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	10,658,763.00	10,652,056.82	-0.1%
Future Retiree Health Benefits	0000	9780		10,652,056.82	
Future Retiree Health Benefits	0000	9780	10,658,763.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,158,897.00	100,000.00	-91.4%
5) TOTAL, REVENUES			1,158,897.00	100,000.00	-91.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,851.00	98,340.00	-1.5%
3) Employee Benefits		3000-3999	32,098.00	32,349.82	0.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	374,408.00	0.00	-100.0%
6) Capital Outlay		6000-6999	35,410,297.00	47,663,129.24	34.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,916,654.00	47,793,819.06	33.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,757,757.00)	(47,693,819.06)	37.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,489,821.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.10	New
4) TOTAL, OTHER FINANCING SOURCES/USES			32,489,821.00	0.10	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,267,936.00)	(47,693,818.96)	2003.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,460,166.02	48,192,230.02	-4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,460,166.02	48,192,230.02	-4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,460,166.02	48,192,230.02	-4.5%
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	32,626.42	12,681.18	-61.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	48,159,603.60	485,729.88	-99.0%
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
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	250,403.17	220,093.78	-12.1%
5) TOTAL, REVENUES			250,403.17	220,093.78	-12.1%
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	1,543.73	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	375,626.81	0.00	-100.0%
6) Capital Outlay		6000-6999	11,976.72	780,000.00	6412.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			389,147.26	780,000.00	100.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,744.09)	(559,906.22)	303.6%
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)			(138,744.09)	(559,906.22)	303.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,018,765.45	1,880,021.36	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,018,765.45	1,880,021.36	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,018,765.45	1,880,021.36	-6.9%
2) Ending Balance, June 30 (E + F1e)			1,880,021.36	1,320,115.14	-29.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,880,021.36	1,320,115.14	-29.8%
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
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	2,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,959.00	4,211.76	-53.0%
5) TOTAL, REVENUES			2,008,959.00	4,211.76	-99.8%
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	346,300.00	721,405.00	108.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			346,300.00	721,405.00	108.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,662,659.00	(717,193.24)	-143.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	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			(2,000,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,341.00)	(717,193.24)	112.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,179,692.72	842,351.72	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,179,692.72	842,351.72	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,179,692.72	842,351.72	-28.6%
2) Ending Balance, June 30 (E + F1e)			842,351.72	125,158.48	-85.1%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	842,351.72	125,158.48	-85.1%
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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,114.00	2,104.32	-32.4%
5) TOTAL, REVENUES			3,114.00	2,104.32	-32.4%
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	69,399.00	61,048.00	-12.0%
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			69,399.00	61,048.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,285.00)	(58,943.68)	-11.1%
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)			(66,285.00)	(58,943.68)	-11.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,149.73	420,864.73	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,149.73	420,864.73	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,149.73	420,864.73	-13.6%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	420,864.73	361,921.05	-14.0%
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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,955,100.00	1,955,100.00	0.0%
5) TOTAL, REVENUES			1,955,100.00	1,955,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,737,500.00	1,887,500.00	8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,737,500.00	1,887,500.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			217,600.00	67,600.00	-68.9%
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)			217,600.00	67,600.00	-68.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,499,331.20	2,716,931.20	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,499,331.20	2,716,931.20	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,499,331.20	2,716,931.20	8.7%
2) Ending Balance, June 30 (E + F1e)			2,716,931.20	2,784,531.20	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,716,931.20	2,784,531.20	2.5%
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
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	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			700.00	700.00	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)			700.00	700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,012.59	71,712.59	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,012.59	71,712.59	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,012.59	71,712.59	1.0%
2) Ending Balance, June 30 (E + F1e)			71,712.59	72,412.59	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	71,712.59	72,412.59	1.0%
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	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						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education			9,590.99	9,465.27	9,448.42	9,465.27
a. Grades Nine through Twelve	9,028.07	9,010.46				
b. Continuation Education	313.86	312.97				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	9.59	9.99				
e. Community Day School	113.75	115.00				
5. Special Education						
a. Special Day Class	261.10	258.36	261.10	261.10	258.36	261.10
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.86	3.23	3.86	3.86	3.23	3.86
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	9,730.23	9,710.01	9,855.95	9,730.23	9,710.01	9,730.23
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	79.21	79.21	79.21	79.21	79.21	79.21
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	148.70	148.70	148.70	148.70	148.70	148.70
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School	4.04	4.04	4.04	4.04	4.04	4.04
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	231.95	231.95	231.95	231.95	231.95	231.95
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	9,962.18	9,941.96	10,087.90	9,962.18	9,941.96	9,962.18
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)	9,962.18	9,941.96	10,087.90	9,962.18	9,941.96	9,962.18
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
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.

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			0.00	9,388,182.44	8,687,311.75	7,828,360.75	2,537,672.75	668,227.75	3,018,437.75	5,860,895.75
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	564,780.00	3,542,212.00	1,391,143.00	2,675,275.00	2,675,275.00	5,500,216.00	1,099,164.00
Property Taxes	8020-8079		532,962.00	118,312.00	723,230.00	0.00	918,164.00	4,988,619.00	478,077.00	9,430.00
Miscellaneous Funds	8080-8099		(68,584.00)	19,876.00	20,321.00	19,894.00	20,003.00	19,700.00	19,848.00	19,984.00
Federal Revenue	8100-8299		0.00	270,414.00	881,658.00	(368,730.00)	174,131.00	292,053.00	1,073,915.00	880,898.00
Other State Revenue	8300-8599		95,437.00	66,386.00	882,174.00	528,470.00	685,324.00	1,122,825.00	2,356,739.00	500,056.00
Other Local Revenue	8600-8799		7,322.00	21,017.00	138,842.00	81,065.00	108,005.00	75,740.00	98,540.00	272,252.00
Interfund Transfers In	8910-8929					303,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			567,137.00	1,060,785.00	6,188,437.00	1,954,842.00	4,580,902.00	9,174,212.00	9,527,335.00	2,781,784.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		532,216.00	3,387,008.00	3,487,089.00	3,549,170.00	3,540,772.00	3,647,691.00	3,446,798.00	3,517,511.00
Classified Salaries	2000-2999		646,437.00	1,100,688.00	1,060,000.00	1,103,064.00	1,060,000.00	1,103,000.00	1,060,000.00	1,103,000.00
Employee Benefits	3000-3999		222,400.00	1,377,108.00	1,396,050.00	1,404,683.00	1,450,896.00	1,427,314.00	1,389,129.00	1,421,317.00
Books and Supplies	4000-4999		55,372.00	517,105.00	564,367.00	343,988.00	303,449.00	177,106.00	256,102.00	258,847.00
Services	5000-5999		1,061,000.00	1,061,953.00	506,492.00	844,625.00	429,929.00	448,945.00	532,848.00	488,741.00
Capital Outlay	6000-6599		0.00	60,000.00	33,390.00			19,946.00		
Other Outgo	7000-7499		0.00	0.00	0.00					
Interfund Transfers Out	7600-7629		300,000.00							
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,817,425.00	7,503,862.00	7,047,388.00	7,245,530.00	6,785,046.00	6,824,002.00	6,684,877.00	6,789,416.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	24,343,465.00	14,302,682.00	9,706,084.00			334,699.00			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		24,343,465.00	14,302,682.00	9,706,084.00	0.00	0.00	334,699.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	5,328,423.11	2,664,211.56	2,664,211.56						
Due To Other Funds	9610	1,097,062.00		1,097,062.00						
Current Loans	9640									
Deferred Revenues	9650	202,604.13		202,604.13						
SUBTOTAL LIABILITIES		6,628,089.24	2,664,211.56	3,963,877.69	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS		17,715,375.76	11,638,470.44	5,742,206.31	0.00	0.00	334,699.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			9,388,182.44	(700,870.69)	(858,951.00)	(5,290,688.00)	(1,869,445.00)	2,350,210.00	2,842,458.00	(4,007,632.00)
F. ENDING CASH (A + E)			9,388,182.44	8,687,311.75	7,828,360.75	2,537,672.75	668,227.75	3,018,437.75	5,860,895.75	1,853,263.75
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		1,853,263.75	0.00	0.00	0.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	578,507.00	3,528,895.00	1,504,119.00	0.00	22,214,683.00		45,274,269.00	45,274,269.00
Property Taxes	8020-8079	1,330,437.00	456,076.00	427,411.00	462,088.00			10,444,806.00	10,444,806.00
Miscellaneous Funds	8080-8099	19,876.00	19,876.00	22,394.53	0.00			133,188.53	133,188.53
Federal Revenue	8100-8299	1,410,408.00	850,000.00	850,000.00	193,829.00	443,118.94		6,951,694.94	6,951,694.94
Other State Revenue	8300-8599	199,893.00	1,643,357.00	663,938.00	1,035,030.90	2,118,981.00		11,898,610.90	11,898,610.90
Other Local Revenue	8600-8799	160,410.00	164,081.00	271,470.00	43,714.12			1,442,458.12	1,442,458.12
Interfund Transfers In	8910-8929				60,000.00			363,000.00	363,000.00
All Other Financing Sources	8930-8979	1,288,672.25	170,893.00	3,392,059.47	5,225,812.08			10,077,436.80	10,077,436.80
TOTAL RECEIPTS		4,988,203.25	6,833,178.00	7,131,392.00	7,020,474.10	24,776,782.94	0.00	86,585,464.29	86,585,464.29
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,507,917.00	3,545,744.00	3,588,018.00	3,133,996.61	228,468.00		39,112,398.61	39,112,398.61
Classified Salaries	2000-2999	1,103,000.00	1,103,000.00	1,060,000.00	1,060,000.00	43,167.81		12,605,356.81	12,605,356.81
Employee Benefits	3000-3999	1,402,270.00	1,407,345.00	1,450,526.00	1,983,029.16	43,461.73		16,375,528.89	16,375,528.89
Books and Supplies	4000-4999	295,731.00	203,743.00	500,000.00	500,000.00	880,724.89		4,856,534.89	4,856,534.89
Services	5000-5999	532,549.00	543,261.00	532,848.00	671,544.67	995,000.00		8,649,735.67	8,649,735.67
Capital Outlay	6000-6599				0.00			113,336.00	113,336.00
Other Outgo	7000-7499		30,085.00		(328,096.34)			(298,011.34)	(298,011.34)
Interfund Transfers Out	7600-7629				0.00			300,000.00	300,000.00
All Other Financing Uses	7630-7699				0.00	10,077,436.80		10,077,436.80	10,077,436.80
TOTAL DISBURSEMENTS		6,841,467.00	6,833,178.00	7,131,392.00	7,020,474.10	12,268,259.23	0.00	91,792,316.33	91,792,316.33
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							24,343,465.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	24,343,465.00	
Liabilities									
Accounts Payable	9500-9599							5,328,423.12	
Due To Other Funds	9610							1,097,062.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							202,604.13	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	6,628,089.25	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	17,715,375.75	
E. NET INCREASE/DECREASE (B - C + D)		(1,853,263.75)	0.00	0.00	0.00	12,508,523.71	0.00	12,508,523.71	(5,206,852.04)
F. ENDING CASH (A + E)		0.00	0.00	0.00	0.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,508,523.71	

Multi-year Budget Assumptions for 2013-14 and 2014-15

Income and expense projections for the General Fund Multi-year projection (MYP form) for fiscal years 2013-14 and 2014-15 are based upon assumptions outlined below. The assumptions were derived from district historical data, projections provided by School Services of California.

Revenue Assumptions			
	2013-14		2014-15
Projected P-2 ADA	9,730		9,730
COLA	2.50%		2.70%
Revenue Limit (Deficited)	\$ 6,161	\$	6,328
Revenue Limit Deficit	22.27%		22.27%
Special Ed COLA	2.50%		2.70%
Lottery			
Base	\$ 118.00	\$	118.00
Instructional Materials	\$ 23.75	\$	23.75

Expenditure Assumptions			
	2013-14		2014-15
Step and Column	1.50%		1.50%
CPI for Services	0.00%		0.00%
New School Costs			
Personnel	\$ 1,063,207		
Other Costs	\$ 288,055		

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	53,703,275.53				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		7,733.58	2.50%	7,926.92	2.70%	8,140.95
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		144.41	2.33%	147.77	2.70%	151.76
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		9,962.18	0.00%	9,962.18	0.00%	9,962.18
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		78,481,954.42	2.50%	80,441,515.22	2.70%	82,613,469.71
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)		78,481,954.42	2.50%	80,441,515.22	2.70%	82,613,469.71
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)		61,002,453.53	2.50%	62,525,580.95	2.70%	64,213,797.74
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		27,045.00	-100.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(2,148,988.00)	0.00%	(2,148,988.00)	0.00%	(2,148,988.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(5,177,235.00)	0.67%	(5,212,095.95)	0.74%	(5,250,707.74)
l. Total Revenue Limit Sources (Sum lines A1h thru A1l) (Must equal line A1)		53,703,275.53	2.72%	55,164,497.00	2.99%	56,814,102.00
2. Federal Revenues	8100-8299	55,915.06	0.00%	55,915.00	0.00%	55,915.00
3. Other State Revenues	8300-8599	6,258,662.80	2.40%	6,408,871.00	2.70%	6,581,910.00
4. Other Local Revenues	8600-8799	990,360.79	0.00%	990,361.00	0.00%	990,361.00
5. Other Financing Sources						
a. Transfers In	8900-8929	363,000.00	0.00%	363,000.00	550.96%	2,363,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,210,524.68)	0.00%	(6,210,525.00)	0.00%	(6,210,525.00)
6. Total (Sum lines A1l thru A5)		55,160,689.50	2.92%	56,772,119.00	6.73%	60,594,763.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,822,706.07		32,863,254.00
b. Step & Column Adjustment				477,340.59		492,948.81
c. Cost-of-Living Adjustment						
d. Other Adjustments				563,207.34		(500,000.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,822,706.07	3.27%	32,863,254.00	-0.02%	32,856,202.00
2. Classified Salaries						
a. Base Salaries				9,025,163.50		9,060,540.95
b. Step & Column Adjustment				135,377.45		135,908.11
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,000.00)		(500,000.06)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,025,163.50	0.39%	9,060,540.95	-4.02%	8,696,449.00
3. Employee Benefits	3000-3999	12,706,415.39	0.82%	12,810,012.00	1.50%	13,002,162.00
4. Books and Supplies	4000-4999	2,439,910.78	11.81%	2,727,966.00	-3.67%	2,627,966.00
5. Services and Other Operating Expenditures	5000-5999	5,882,263.19	0.00%	5,882,263.00	0.00%	5,882,263.00
6. Capital Outlay	6000-6999	63,336.00	0.00%	63,336.00	0.00%	63,336.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,212,531.12)	0.00%	(1,212,531.00)	0.00%	(1,212,531.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
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)		61,027,263.81	2.40%	62,494,840.95	-0.45%	62,215,847.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,866,574.31)		(5,722,721.95)		(1,621,084.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,991,028.79		10,124,454.48		4,401,732.53
2. Ending Fund Balance (Sum lines C and D1)		10,124,454.48		4,401,732.53		2,780,648.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,453,008.09		1,659,106.30		6,442.29
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,451,446.39		2,522,626.23		2,554,206.24
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,124,454.48		4,401,732.53		2,780,648.53

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	2,451,446.39		2,522,626.23		2,554,206.24
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,451,446.39		2,522,626.23		2,554,206.24
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						
Transfers from unrestricted/restricted were made to adjust ending fund balances.						

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	2,148,988.00	0.00%	2,148,988.00	0.00%	2,148,988.00
2. Federal Revenues	8100-8299	6,895,779.88	0.00%	6,895,780.00	0.00%	6,895,780.00
3. Other State Revenues	8300-8599	5,639,948.10	2.40%	5,775,307.00	2.70%	5,931,240.00
4. Other Local Revenues	8600-8799	452,097.33	0.00%	452,097.00	0.00%	452,097.00
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	6,210,524.68	0.00%	6,210,525.00	0.00%	6,210,525.00
6. Total (Sum lines A1 thru A5)		21,347,337.99	0.63%	21,482,697.00	0.73%	21,638,630.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,289,692.54		7,899,038.00
b. Step & Column Adjustment				109,345.39		118,485.57
c. Cost-of-Living Adjustment						
d. Other Adjustments				500,000.07		499,999.43
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,289,692.54	8.36%	7,899,038.00	7.83%	8,517,523.00
2. Classified Salaries						
a. Base Salaries				3,580,193.31		3,733,896.00
b. Step & Column Adjustment				53,702.90		56,008.44
c. Cost-of-Living Adjustment						
d. Other Adjustments				99,999.79		500,000.56
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,580,193.31	4.29%	3,733,896.00	14.89%	4,289,905.00
3. Employee Benefits	3000-3999	3,669,113.50	3.87%	3,811,150.00	1.50%	3,868,317.00
4. Books and Supplies	4000-4999	2,416,624.11	0.00%	2,416,624.00	4.14%	2,516,624.00
5. Services and Other Operating Expenditures	5000-5999	2,767,472.48	0.00%	2,767,472.00	0.00%	2,767,472.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,085.00	0.00%	30,085.00	0.00%	30,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	884,434.78	0.00%	884,435.00	0.00%	884,435.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,687,615.72	4.38%	21,592,700.00	6.17%	22,924,361.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		659,722.27		(110,003.00)		(1,285,731.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,724,346.97		2,384,069.24		2,274,066.24
2. Ending Fund Balance (Sum lines C and D1)		2,384,069.24		2,274,066.24		988,335.24
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,384,069.24		2,274,066.24		988,335.24
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		2,384,069.24		2,274,066.24		988,335.24
(Line D3f must agree with line D2)						

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					
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.						
Adjustments were made to unrestricted/restricted to adjust ending fund balance.						

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	55,852,263.53	2.62%	57,313,485.00	2.88%	58,963,090.00
2. Federal Revenues	8100-8299	6,951,694.94	0.00%	6,951,695.00	0.00%	6,951,695.00
3. Other State Revenues	8300-8599	11,898,610.90	2.40%	12,184,178.00	2.70%	12,513,150.00
4. Other Local Revenues	8600-8799	1,442,458.12	0.00%	1,442,458.00	0.00%	1,442,458.00
5. Other Financing Sources						
a. Transfers In	8900-8929	363,000.00	0.00%	363,000.00	550.96%	2,363,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		76,508,027.49	2.28%	78,254,816.00	5.08%	82,233,393.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,112,398.61		40,762,292.00
b. Step & Column Adjustment				586,685.98		611,434.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,063,207.41		(1.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,112,398.61	4.22%	40,762,292.00	1.50%	41,373,725.00
2. Classified Salaries						
a. Base Salaries				12,605,356.81		12,794,436.95
b. Step & Column Adjustment				189,080.35		191,916.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(0.21)		0.50
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,605,356.81	1.50%	12,794,436.95	1.50%	12,986,354.00
3. Employee Benefits	3000-3999	16,375,528.89	1.50%	16,621,162.00	1.50%	16,870,479.00
4. Books and Supplies	4000-4999	4,856,534.89	5.93%	5,144,590.00	0.00%	5,144,590.00
5. Services and Other Operating Expenditures	5000-5999	8,649,735.67	0.00%	8,649,735.00	0.00%	8,649,735.00
6. Capital Outlay	6000-6999	113,336.00	0.00%	113,336.00	0.00%	113,336.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,085.00	0.00%	30,085.00	0.00%	30,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(328,096.34)	0.00%	(328,096.00)	0.00%	(328,096.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		81,714,879.53	2.90%	84,087,540.95	1.25%	85,140,208.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,206,852.04)		(5,832,724.95)		(2,906,815.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,715,375.76		12,508,523.72		6,675,798.77
2. Ending Fund Balance (Sum lines C and D1)		12,508,523.72		6,675,798.77		3,768,983.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740	2,384,069.24		2,274,066.24		988,335.24
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	7,453,008.09		1,659,106.30		6,442.29
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,451,446.39		2,522,626.23		2,554,206.24
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,508,523.72		6,675,798.77		3,768,983.77

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	2,451,446.39		2,522,626.23		2,554,206.24
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			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)		2,451,446.39		2,522,626.23		2,554,206.24
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
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)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		9,730.23		9,730.23		9,730.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		81,714,879.53		84,087,540.95		85,140,208.00
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)		81,714,879.53		84,087,540.95		85,140,208.00
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)		2,451,446.39		2,522,626.23		2,554,206.24
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,451,446.39		2,522,626.23		2,554,206.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	7,326.58	7,490.58
2. Inflation Increase	0041	164.00	243.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,490.58	7,733.58
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,490.58	7,733.58
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	139.88	144.41
c. Revenue Limit ADA	0033	10,087.90	9,962.18
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	76,975,317.43	78,481,954.42
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	76,975,317.43	78,481,954.42
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	61,116,862.53	61,002,453.53
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	875,670.00	610,374.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	142,243.00	106,144.00
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)	- - -	733,427.00	504,230.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	61,850,289.53	61,506,683.53

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	10,179,652.00	10,179,652.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	35,731.00	358,154.00
28. Less: Charter Schools In-lieu Taxes	0595	93,000.00	93,000.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	10,122,383.00	10,444,806.00
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	51,727,906.53	51,061,877.53
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,379,492.00	1,394,288.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(4,393,321.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,379,492.00)	(5,787,609.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	50,348,414.53	45,274,268.53
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	50,348,414.53	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	160,380.00	160,380.00
46. California High School Exit Exam	9002	1,560,922.00	1,560,922.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	77,995.00	73,016.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	10,240.45	10,306.23	N/A	Met
Second Prior Year (2010-11)	10,108.88	10,165.43	N/A	Met
First Prior Year (2011-12)	9,962.18	10,087.90	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	9,962.18			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2009-10)	10,617	10,617	0.0%	Met
Second Prior Year (2010-11)	10,432	10,432	0.0%	Met
First Prior Year (2011-12)	10,268	10,268	0.0%	Met
Budget Year (2012-13)	10,268			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	9,882	10,617	93.1%
Second Prior Year (2010-11)	9,845	10,432	94.4%
First Prior Year (2011-12)	9,730	10,268	94.8%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	9,730	10,268	94.8%	Not Met
1st Subsequent Year (2013-14)	9,730	10,268	94.8%	Not Met
2nd Subsequent Year (2014-15)	9,730	10,268	94.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district has increased ratio of ADA to enrollment due to the efforts made at school sites to improve attendance.

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)	7,490.58	7,733.58	7,926.92	8,140.95
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)	5,947.37	6,011.16	6,161.44	6,327.80
d. Prior Year Funded BRL per ADA		5,947.37	6,011.16	6,161.44
e. Difference (Step 1c minus Step 1d)		63.79	150.28	166.36
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.07%	2.50%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	10,087.90	9,962.18	9,962.18	9,962.18
b. Prior Year Revenue Limit (Funded) ADA		10,087.90	9,962.18	9,962.18
c. Difference (Step 2a minus Step 2b)		(125.72)	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.25%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-0.18%	2.50%	2.70%
Revenue Limit Standard (Step 3, plus/minus 1%):		-1.18% to .82%	1.50% to 3.50%	1.70% to 3.70%

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)	10,215,383.00	10,537,806.00		
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)	60,563,797.53	55,812,074.53	57,313,485.00	58,963,090.29
District's Projected Change in Revenue Limit:		-7.85%	2.69%	2.88%
Revenue Limit Standard:		-1.18% to .82%	1.50% to 3.50%	1.70% to 3.70%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Decrease in Budget Year is due to decline in ADA.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	51,576,824.15	58,215,977.29	88.6%
Second Prior Year (2010-11)	50,230,918.82	57,155,864.23	87.9%
First Prior Year (2011-12)	54,003,575.34	61,353,365.87	88.0%
	Historical Average Ratio:		88.2%

	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):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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)	53,554,284.96	60,727,263.81	88.2%	Met
1st Subsequent Year (2013-14)	54,733,806.95	62,194,840.95	88.0%	Met
2nd Subsequent Year (2014-15)	54,554,813.00	61,915,847.00	88.1%	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):	-0.18%	2.50%	2.70%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.18% to 9.82%	-7.50% to 12.50%	-7.30% to 12.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.18% to 4.82%	-2.50% to 7.50%	-2.30% to 7.70%

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)	6,317,302.10		
Budget Year (2012-13)	6,951,694.94	10.04%	Yes
1st Subsequent Year (2013-14)	6,951,695.00	0.00%	No
2nd Subsequent Year (2014-15)	6,951,695.00	0.00%	No

Explanation:
(required if Yes) 10% increase in federal revenue at budget year is due to the projected deferrals from 11-12 moved to the 12-13 budget year

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	12,018,280.36		
Budget Year (2012-13)	11,898,610.90	-1.00%	No
1st Subsequent Year (2013-14)	12,184,178.00	2.40%	No
2nd Subsequent Year (2014-15)	12,513,150.00	2.70%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2011-12)	1,709,478.95		
Budget Year (2012-13)	1,442,458.12	-15.62%	Yes
1st Subsequent Year (2013-14)	1,442,458.00	0.00%	No
2nd Subsequent Year (2014-15)	1,442,458.00	0.00%	No

Explanation:
(required if Yes) In 11-12 mandated cost payments were received. The district does not expect to receive mandated cost payments in fiscal year 12-13.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2011-12)	4,482,005.05		
Budget Year (2012-13)	4,856,534.89	8.36%	Yes
1st Subsequent Year (2013-14)	5,144,590.00	5.93%	No
2nd Subsequent Year (2014-15)	5,144,590.00	0.00%	No

Explanation:
(required if Yes) Budget Year expenditures were increased due to the prior year revenue deferrals.

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

First Prior Year (2011-12)	7,804,716.93		
Budget Year (2012-13)	8,649,735.67	10.83%	Yes
1st Subsequent Year (2013-14)	8,649,735.00	0.00%	No
2nd Subsequent Year (2014-15)	8,649,735.00	0.00%	No

Explanation:
(required if Yes)

Budget year expenditures were increased due to the prior year revenue deferrals and the district now providing special education transportation instead of the county office.

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)	20,045,061.41		
Budget Year (2012-13)	20,292,763.96	1.24%	Met
1st Subsequent Year (2013-14)	20,578,331.00	1.41%	Met
2nd Subsequent Year (2014-15)	20,907,303.00	1.60%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2011-12)	12,286,721.98		
Budget Year (2012-13)	13,506,270.56	9.93%	Not Met
1st Subsequent Year (2013-14)	13,794,325.00	2.13%	Met
2nd Subsequent Year (2014-15)	13,794,325.00	0.00%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Budget Year expenditures were increased due to the prior year revenue deferrals.

Explanation:

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

Budget year expenditures were increased due to the prior year revenue deferrals and the district now providing special education transportation instead of the county office.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	81,714,879.53			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	81,714,879.53	817,148.80	2,483,901.04	Met

¹ 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)	2,509,231.72	5,924,188.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			2,480,518.27
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	2,509,231.72	5,924,188.00	2,480,518.27
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	83,641,057.37	85,423,535.76	82,683,942.21
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)	83,641,057.37	85,423,535.76	82,683,942.21
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	3.0%	6.9%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	2.3%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	2,607,936.29	58,785,495.29	N/A	Met
Second Prior Year (2010-11)	3,980,317.30	59,661,391.71	N/A	Met
First Prior Year (2011-12)	(311,991.57)	61,637,699.87	0.5%	Met
Budget Year (2012-13) (Information only)	(5,866,574.31)	61,027,263.81		

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2009-10)	8,082,228.80	9,714,766.77	N/A	Met
Second Prior Year (2010-11)	11,117,334.27	12,322,703.06	N/A	Met
First Prior Year (2011-12)	16,303,020.00	16,303,020.36	N/A	Met
Budget Year (2012-13) (Information only)	15,991,028.79			

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):	9,730	9,730	9,730
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	81,714,879.53	84,087,540.95	85,140,208.00
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)	81,714,879.53	84,087,540.95	85,140,208.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,451,446.39	2,522,626.23	2,554,206.24
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,451,446.39	2,522,626.23	2,554,206.24

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,451,446.39	2,522,626.23	2,554,206.24
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	0.00	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)	2,451,446.39	2,522,626.23	2,554,206.24
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	2,451,446.39	2,522,626.23	2,554,206.24
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

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)?

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)	(6,321,654.70)			
Budget Year (2012-13)	(6,210,524.68)	(111,130.02)	-1.8%	Met
1st Subsequent Year (2013-14)	(6,210,524.68)	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	(6,210,525.00)	0.32	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	1,363,000.00			
Budget Year (2012-13)	363,000.00	(1,000,000.00)	-73.4%	Not Met
1st Subsequent Year (2013-14)	363,000.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	2,363,000.00	2,000,000.00	551.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2011-12)	501,603.00			
Budget Year (2012-13)	284,334.00	(217,269.00)	-43.3%	Not Met
1st Subsequent Year (2013-14)	300,000.00	15,666.00	5.5%	Met
2nd Subsequent Year (2014-15)	300,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Changes to transfers in are due to the transfer of funds from Fund 17 to eliminate expenditure reductions in the general fund.

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

Explanation:
(required if NOT met)

A transfer out was made to Fund 17 for future e-rate projects.

- 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)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	51-0100	Fund 51	117,533,095
Supp Early Retirement Program	6	01-0000	Fund 01	2,901,249
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012

Type of Commitment (continued)	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,636,550	4,719,400	4,838,550	4,965,300
Supp Early Retirement Program	767,118	767,118	767,118	767,118
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)

Total Annual Payments:	5,403,668	5,486,518	5,605,668	5,732,418
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increased payments will be made from Fund 51.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	2,638,538.00
b. OPEB unfunded actuarial accrued liability (UAAL)	13,713,543.00
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	Mar 28, 2012

5. OPEB Contributions

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,573,850.00	1,573,850.00	1,573,850.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	515,488.30	515,488.30	515,488.30
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,116,483.00	963,822.00	936,366.00
d. Number of retirees receiving OPEB benefits	101	101	101

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

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

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

No

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

--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	484.5	465.3	465.3	465.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

There are no prior year unsettled negotiations.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	400,460		
	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	4,400,466	4,400,466	4,400,466
3. Percent of H&W cost paid by employer	56.0%	56.0%	56.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
--	----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	586,686	586,686	611,434
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	390.1	376.8	376.8	376.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

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

There are no prior year unsettled negotiations.

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

176,727

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No
3,385,137	3,385,137	3,385,137
72.0%	72.0%	72.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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
189,080	189,080	191,917
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	68.0	68.0	68.0	68.0

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:

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

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

--	--	--

Total cost of salary settlement

--	--	--

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

--	--	--

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

ACRONYMS

AB	Assembly Bill
ACAX1	Assembly Constitutional Amendment First Extraordinary Session
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AG	Attorney General
AIA	American Institute of Architects
AIDS	Acquired Immunodeficiency Syndrome
AMA	American Medical Association
AMO	Annual Measurable Objectives
AP	Advanced Placement
APA	Administrative Procedures Act
API	Academic Performance Index
ASES	After School Education and Safety Program
AVID	Advancement Via Individual Determination
AVMSP	Academic Volunteer and Mentor Service Program
AYP	Adequate yearly Progress
BCLAD	Bilingual/Cross-cultural Language and Academic Development
BG	Block Grant
BSA	Bureau of State Audits
BSA	Budget Stabilization Account
BTS	Beginning Teacher Salary
BTSA	Beginning Teacher Support and Assessment Program
CalSAFE	California School-age Education Program
CalWorks	California Work Opportunity and Responsibility to Kids
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAHSEE	California High School Exit Exam
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test
CCD	Community College District
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association
CDC	California Department of Corrections
CDD	Child Development Division
CDE	California Department of Education
CELDT	California English Language Development Test
CEQA	California Environmental Quality Act
CHPS	Collaborative for High Performance Schools
CLAD	Cross-Cultural Language and Academic Development
CLEAR	California Local Education Accountability Reform
CLUE	Comprehensive Legislative Update on Education
COE	County Office of Education
COLA	Cost of Living Adjustment
COPs	Certificates of Participation
COS	Critically Overcrowded Schools

COSM/CSM	Commission on State Mandates
County Office	Merced County Office of Education
CPA	Certified Public Accountant
CPI	Consumer Price Index
CPR	California Performance Review
CPUC	California Public Utilities Commission
CSBA	California School Boards Association
CSFA	California School Finance Authority
CSIS	California School Information Services
CSR	Class Size Reduction
CSRP	Comprehensive School Reform Program
CSU	California State University
CTA	California Teachers Association
CTAP	California Technology Assistance Project
CTC	Commission on Teacher Credentialing
CTF	California Teleconnect Fund
DBS	Defined Benefit Supplement
DFEH	Department of Fair Employment and Housing
DGS	Department of General Services
DHS	Department of Health Services
DIR	Department of Industrial Relations
DMH	Department of Mental Health
DOF	Department of Finance
DOH	Department of Health
DSA	Department of State Architect
DTSC	Department of Toxic Substance Control
EAAP	Education Audits Appeal Panel
EC	Education Code
EIA	Economic Impact Aid
ELAP	English Language Acquisition Program
ELD	English Language Development
ELL	English Language Learner
EMCN	Education Mandated Cost Network
ERAF	Educational Revenue Augmentation Fund
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FAIR	Flexibility, Accountability, Innovation and Responsibility
FCMAT	Fiscal Crisis and Management Assistance Team
FEMA	Federal Emergency Management Agency
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GC	Government Code
GO	General Obligation
HPSG	High Priority School Grant Program
HSA	High School Attendance Area
HSD	High School District
HSEE	High School Exit Exam
HVAC	Heating/Ventilating/Air Conditioning

IDEA	Individuals with Disabilities Education Act
IEP	Individualized Educational Placement
IHSS	In-Home Supportive Services
IMG	Instructional Materials Program
IMFRP	Instructional Materials Funding Realignment Program
II/USP	Immediate Intervention/Underperforming Schools Program
IPSU	Instructional Personnel Service Unit
IRC	Incorrect Reduction Claims
ISBN	International Standard Book Number
ITSDR	Instructional Time and Staff Development Reform Program
JPA	Joint Power Authority
K-3	Kindergarten through Third Grade
K-4	Kindergarten through Fourth Grade
K-12	Kindergarten through Twelfth Grade
K-14	Kindergarten through Community College
LAO	Legislative Analyst's Office
LCI	Licensed Children's Institution
LCP	Labor Compliance Program
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LHMP	Local Hazard Mitigation Plan
Lottery Commission	California State Lottery Commission
MAA	Medi-Cal Administrative Activities
MS4	Municipal Separate Storm Sewer Systems
MTYRE	Multi-Track Year-Round Education
NCLB	No Child Left Behind
NPS	Non-Public Schools
NPS/LCI	Non-Public Schools/Licensed Children's Institutions
NSD	Nutrition Services Division
OAL	Office of Administrative Law
OES	Office of Emergency Services
OH	Orthopedically Handicapped
OPEB	Other Postemployment Benefit
OPSC	Office of Public School Construction
P-1	First Period Principal Apportionment
P-2	Second Period Principal Apportionment
PAR	Peer Assistance and Review Program
PCA	Program Cost Account
PCBs	Polychlorinated Biphenyls
PEA	Preliminary Endangerment Assessment
PERS	Public Employees Retirement System
PI	Program Improvement
PS/RS	Program Specialist/Regionalized Services
PTA	Parent-Teacher Association
QZAB	Qualified Zone Academy Bond
REU	Reserve for Economic Uncertainties
RFP	Request for Proposal

ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RWQCB	Regional Water Quality Control Board
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SB	Senate Bill
SBE	State Board of Education
SCA	State Constitution Amendment
SCAX1	Senate Constitutional Amendment First Extraordinary Session
SCO	State Controller's Office
SD	School District
SDA	Special Disabilities Adjustment
SDI	State Disability Insurance
SELPA	Special Education Local Plan Area
SFERA	School Facilities Emergency Repair Account
SFNAGP	School Facilities Needs Assessment Grant Program
SFP	School Facility Program
SH	Severely Handicapped
SIP	School Improvement Program
Small MS4	Small Municipal Separate Storm Sewer System
SPI	Superintendent of Public Instruction
SSDMP	State School Deferred Maintenance Program
SSI/SSP	Supplemental Security Income/State Supplementary Program
STAR	Standardized Testing and Reporting
STRS	State Teachers Retirement System
SWRCB	State Water Resources Control Board
TANF	Temporary Assistance for Needy Families
TAP	Teaching as a Priority Block Grant Program
TCM	Targeted Case Management
TIIG	Targeted Instructional Improvement Grant
TPR	Teacher Peer Review
TRANS	Tax and Revenue Anticipation Notes
TRIP	Teacher Recruitment Incentive Program
UC	University of California
UC Merced	University of Merced
UI	Unemployment Insurance
US	United States
USD	Unified School District
USDOE	United States Department of Education
VLF	Vehicle License Fee