



*Mt. Diablo Unified  
School District*

*Proposed Budget  
2012 -13*

*Presented to the Board of Education  
June 25, 2012*

# *Mt. Diablo Unified School District*

## *Board of Education*

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*Rose Lock, Assistant Superintendent, Student Achievement & School Support*

*Bryan Richards, Chief Financial Officer*

*Greg Rolon, General Counsel*

## *Fiscal Services*

*Nance Juner, Chief Accountant*

*Michelle McAvoy, Personnel Systems Manager*

*Mika Arbelbide, Fiscal Analyst II*

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	164,384,931.65	7,134,045.00	171,518,976.65	153,365,984.82	7,311,843.00	160,677,827.82	-6.3%
2) Federal Revenue		8100-8299	354,150.77	29,657,105.02	30,011,255.79	238,982.00	23,602,295.00	23,841,277.00	-20.6%
3) Other State Revenue		8300-8599	32,528,803.80	35,974,982.43	68,503,786.23	32,118,499.00	35,331,259.00	67,449,758.00	-1.5%
4) Other Local Revenue		8600-8799	3,499,269.56	11,399,860.34	14,899,129.90	3,612,850.00	6,864,216.00	10,477,066.00	-29.7%
5) TOTAL, REVENUES			200,767,155.78	84,165,992.79	284,933,148.57	189,336,315.82	73,109,613.00	262,445,928.82	-7.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	93,334,793.96	39,600,681.46	132,935,475.42	88,798,612.72	39,559,438.00	128,358,050.72	-3.4%
2) Classified Salaries		2000-2999	19,773,526.64	21,145,185.87	40,918,712.51	18,906,945.43	20,604,946.00	39,511,891.43	-3.4%
3) Employee Benefits		3000-3999	33,641,215.24	23,272,610.28	56,913,825.52	32,720,002.85	23,991,111.00	56,711,113.85	-0.4%
4) Books and Supplies		4000-4999	4,384,995.54	13,058,585.10	17,443,580.64	3,728,806.00	5,687,356.00	9,416,162.00	-46.0%
5) Services and Other Operating Expenditures		5000-5999	11,694,915.41	33,770,452.91	45,465,368.32	9,227,291.00	27,550,015.00	36,777,306.00	-19.1%
6) Capital Outlay		6000-6999	205,435.00	2,107,667.32	2,313,102.32	205,820.00	50,297.00	256,117.00	-88.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	374,044.42	374,044.42	0.00	254,993.00	254,993.00	-31.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,983,898.74)	4,315,158.74	(668,740.00)	(1,604,467.00)	1,159,454.00	(445,013.00)	-33.5%
9) TOTAL, EXPENDITURES			158,050,983.05	137,644,386.10	295,695,369.15	151,983,011.00	118,857,610.00	270,840,621.00	-8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			42,716,172.73	(53,478,393.31)	(10,762,220.58)	37,353,304.82	(45,747,997.00)	(8,394,692.18)	-22.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,986,579.00	56,350.00	4,042,929.00	3,505,746.00	0.00	3,505,746.00	-13.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(47,945,731.96)	47,945,731.96	0.00	(45,685,369.00)	45,685,369.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,932,310.96)	47,889,381.96	(4,042,929.00)	(49,191,115.00)	45,685,369.00	(3,505,746.00)	-13.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,216,138.23)	(5,589,011.35)	(14,805,149.58)	(11,837,810.18)	(62,628.00)	(11,900,438.18)	-19.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	45,543,430.74	13,180,547.68	58,723,978.42	36,327,292.51	7,591,536.33	43,918,828.84	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,543,430.74	13,180,547.68	58,723,978.42	36,327,292.51	7,591,536.33	43,918,828.84	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,543,430.74	13,180,547.68	58,723,978.42	36,327,292.51	7,591,536.33	43,918,828.84	-25.2%
2) Ending Balance, June 30 (E + F1e)			36,327,292.51	7,591,536.33	43,918,828.84	24,489,482.33	7,528,908.33	32,018,390.66	-27.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Stores		9712	419,478.00	0.00	419,478.00	419,478.00	0.00	419,478.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,591,536.33	7,591,536.33	0.00	7,528,908.33	7,528,908.33	-0.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,870,743.00	0.00	4,870,743.00	5,978,232.00	0.00	5,978,232.00	22.7%
Tier 3 programs and site carryovers	0000	9780				2,992,294.00		2,992,294.00	
State fiscal uncertainty (\$441/ADA less	0000	9780				2,985,938.00		2,985,938.00	
Tier 3 programs and site carryovers	0000	9780	4,870,743.00		4,870,743.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,994,766.00	0.00	5,994,766.00	5,486,928.00	0.00	5,486,928.00	-8.5%
Unassigned/Unappropriated Amount		9790	24,742,305.51	0.00	24,742,305.51	12,304,844.33	0.00	12,304,844.33	-50.3%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	79,650,207.08	0.00	79,650,207.08	67,879,380.00	0.00	67,879,380.00	-14.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	428,443.06	0.00	428,443.06	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,001,714.00	0.00	1,001,714.00	1,001,714.00	0.00	1,001,714.00	0.0%
Timber Yield Tax		8022	6.00	0.00	6.00	6.00	0.00	6.00	0.0%
Other Subventions/In-Lieu Taxes		8029	4,975.00	0.00	4,975.00	4,975.00	0.00	4,975.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	81,346,682.00	0.00	81,346,682.00	81,346,682.00	0.00	81,346,682.00	0.0%
Unsecured Roll Taxes		8042	3,759,942.00	0.00	3,759,942.00	3,759,942.00	0.00	3,759,942.00	0.0%
Prior Years' Taxes		8043	(1,620,834.84)	0.00	(1,620,834.84)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,038,740.00	0.00	1,038,740.00	1,038,740.00	0.00	1,038,740.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,924,894.00	0.00	4,924,894.00	4,924,894.00	0.00	4,924,894.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,241,651.00	0.00	1,241,651.00	1,241,651.00	0.00	1,241,651.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>171,776,419.30</b>	<b>0.00</b>	<b>171,776,419.30</b>	<b>161,197,984.00</b>	<b>0.00</b>	<b>161,197,984.00</b>	<b>-6.2%</b>
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,734,045.00)		(7,734,045.00)	(7,911,843.00)		(7,911,843.00)	2.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		125,181.00	125,181.00		105,109.00	105,109.00	-16.0%
Special Education ADA Transfer	6500	8091		7,008,864.00	7,008,864.00		7,206,734.00	7,206,734.00	2.8%
All Other Revenue Limit									



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	846,908.35	0.00	846,908.35	602,682.82	0.00	602,682.82	-28.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(504,351.00)	0.00	(504,351.00)	(522,839.00)	0.00	(522,839.00)	3.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			164,384,931.65	7,134,045.00	171,518,976.65	153,365,984.82	7,311,843.00	160,677,827.82	-6.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,548,182.00	6,548,182.00	0.00	6,548,182.00	6,548,182.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,890,869.29	2,890,869.29	0.00	804,752.00	804,752.00	-72.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	51,283.00	51,283.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		7,783,694.44	7,783,694.44		8,491,620.00	8,491,620.00	9.1%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		6,761,316.24	6,761,316.24		4,679,356.00	4,679,356.00	-30.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,909,021.90	1,909,021.90		1,027,417.00	1,027,417.00	-46.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,396,953.54	1,396,953.54		762,378.00	762,378.00	-45.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		188,843.00	188,843.00		166,111.00	166,111.00	-12.0%
Safe and Drug Free Schools	3700-3799	8290		425,085.99	425,085.99		425,000.00	425,000.00	0.0%
Other Federal Revenue	All Other	8290	354,150.77	1,701,855.62	2,056,006.39	238,982.00	697,479.00	936,461.00	-54.5%
<b>TOTAL, FEDERAL REVENUE</b>			354,150.77	29,657,105.02	30,011,255.79	238,982.00	23,602,295.00	23,841,277.00	-20.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		4,471.00	4,471.00		11,739.00	11,739.00	162.6%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,982,323.00	17,982,323.00		18,064,787.00	18,064,787.00	0.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,139,007.00	1,139,007.00		1,139,007.00	1,139,007.00	0.0%
Economic Impact Aid	7090-7091	8311		4,299,951.00	4,299,951.00		4,084,954.00	4,084,954.00	-5.0%
Spec. Ed. Transportation	7240	8311		1,166,551.00	1,166,551.00		1,166,551.00	1,166,551.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	100,488.00	100,488.00	0.00	100,488.00	100,488.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,270,830.00	0.00	6,270,830.00	6,270,830.00	0.00	6,270,830.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	346,789.00	0.00	346,789.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	4,019,030.00	633,631.00	4,652,661.00	4,264,932.00	858,408.00	5,123,340.00	10.1%
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,099,190.00	3,099,190.00		3,099,190.00	3,099,190.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		511,241.53	511,241.53		245,890.00	245,890.00	-51.9%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		4,043,100.00	4,043,100.00		4,043,100.00	4,043,100.00	0.0%
All Other State Revenue	All Other	8590	21,892,154.80	2,995,028.90	24,887,183.70	21,582,737.00	2,517,145.00	24,099,882.00	-3.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>32,528,803.80</b>	<b>35,974,982.43</b>	<b>68,503,786.23</b>	<b>32,118,499.00</b>	<b>35,331,259.00</b>	<b>67,449,758.00</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	500,000.00	40,000.00	540,000.00	500,000.00	40,000.00	540,000.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	961.72	30,320.19	31,281.91	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	29,590.00	29,590.00	0.00	29,590.00	29,590.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	461,440.00	294,633.56	756,073.56	0.00	91,581.00	91,581.00	-87.9%
Interest		8660	113,100.33	0.00	113,100.33	112,850.00	0.00	112,850.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	165,720.00	165,720.00	0.00	60,000.00	60,000.00	-63.8%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	736,133.00	736,133.00	0.00	604,288.00	604,288.00	-17.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	44,100.00	44,100.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	2,423,767.51	10,059,363.59	12,483,131.10	3,000,000.00	6,038,757.00	9,038,757.00	-27.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,499,269.56</b>	<b>11,399,860.34</b>	<b>14,899,129.90</b>	<b>3,612,850.00</b>	<b>6,864,216.00</b>	<b>10,477,066.00</b>	<b>-29.7%</b>
<b>TOTAL, REVENUES</b>			<b>200,767,155.78</b>	<b>84,165,992.79</b>	<b>284,933,148.57</b>	<b>189,336,315.82</b>	<b>73,109,613.00</b>	<b>262,445,928.82</b>	<b>-7.9%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	80,386,472.96	30,150,285.23	110,536,758.19	76,337,243.72	29,038,877.00	105,376,120.72	-4.7%
Certificated Pupil Support Salaries		1200	3,752,299.00	5,656,580.43	9,408,879.43	3,682,634.00	5,518,122.00	9,200,756.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,228,639.43	3,227,528.18	11,456,167.61	7,740,630.00	4,442,574.00	12,183,204.00	6.3%
Other Certificated Salaries		1900	967,382.57	566,287.62	1,533,670.19	1,038,105.00	559,865.00	1,597,970.00	4.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>93,334,793.96</b>	<b>39,600,681.46</b>	<b>132,935,475.42</b>	<b>88,798,612.72</b>	<b>39,559,438.00</b>	<b>128,358,050.72</b>	<b>-3.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	316,627.64	11,066,444.36	11,383,072.00	289,750.20	11,116,107.00	11,405,857.20	0.2%
Classified Support Salaries		2200	8,987,744.03	6,233,593.62	15,221,337.65	8,466,550.18	5,875,459.00	14,342,009.18	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	1,847,964.00	1,089,164.23	2,937,128.23	1,960,451.00	1,006,399.00	2,966,850.00	1.0%
Clerical, Technical and Office Salaries		2400	7,873,032.90	2,021,653.24	9,894,686.14	7,546,344.95	2,099,404.00	9,645,748.95	-2.5%
Other Classified Salaries		2900	748,158.07	734,330.42	1,482,488.49	643,849.10	507,577.00	1,151,426.10	-22.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,773,526.64</b>	<b>21,145,185.87</b>	<b>40,918,712.51</b>	<b>18,906,945.43</b>	<b>20,604,946.00</b>	<b>39,511,891.43</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,574,776.87	3,033,755.13	10,608,532.00	7,242,588.87	3,100,235.00	10,342,823.87	-2.5%
PERS		3201-3202	2,140,598.68	2,132,442.54	4,273,041.22	2,194,777.93	2,254,060.00	4,448,837.93	4.1%
OASDI/Medicare/Alternative		3301-3302	2,853,515.84	2,239,244.12	5,092,759.96	2,675,799.51	2,291,441.00	4,967,240.51	-2.5%
Health and Welfare Benefits		3401-3402	12,449,065.48	10,737,400.38	23,186,465.86	12,017,718.00	10,817,670.00	22,835,388.00	-1.5%
Unemployment Insurance		3501-3502	1,817,843.09	965,175.87	2,783,018.96	1,321,496.98	816,148.00	2,137,644.98	-23.2%
Workers' Compensation		3601-3602	3,500,526.05	1,860,044.06	5,360,570.11	3,472,737.74	1,936,655.00	5,409,392.74	0.9%
OPEB, Allocated		3701-3702	2,822,652.02	1,845,562.04	4,668,214.06	3,432,272.00	2,385,525.00	5,817,797.00	24.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	419,036.21	333,384.14	752,420.35	308,194.82	247,022.00	555,216.82	-26.2%
Other Employee Benefits		3901-3902	63,201.00	125,602.00	188,803.00	54,417.00	142,355.00	196,772.00	4.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,641,215.24</b>	<b>23,272,610.28</b>	<b>56,913,825.52</b>	<b>32,720,002.85</b>	<b>23,991,111.00</b>	<b>56,711,113.85</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	60,294.72	468,233.25	528,527.97	600.00	601,405.00	602,005.00	13.9%
Books and Other Reference Materials		4200	365,322.74	543,673.12	908,995.86	28,267.00	28,752.00	57,019.00	-93.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	3,234,578.32	10,790,211.47	14,024,789.79	3,412,915.00	4,692,841.00	8,105,756.00	-42.2%
Noncapitalized Equipment		4400	724,799.76	1,256,467.26	1,981,267.02	287,024.00	364,358.00	651,382.00	-67.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,384,995.54</b>	<b>13,058,585.10</b>	<b>17,443,580.64</b>	<b>3,728,806.00</b>	<b>5,687,356.00</b>	<b>9,416,162.00</b>	<b>-46.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	264,620.78	23,076,260.31	23,340,881.09	5,000.00	20,190,517.00	20,195,517.00	-13.5%
Travel and Conferences		5200	204,147.19	798,256.88	1,002,404.07	102,620.00	462,103.00	564,723.00	-43.7%
Dues and Memberships		5300	8,025.00	52,377.33	60,402.33	27,600.00	41,135.00	68,735.00	13.8%
Insurance		5400 - 5450	870,800.00	540.00	871,340.00	921,901.00	540.00	922,441.00	5.9%
Operations and Housekeeping Services		5500	5,677,606.00	6,895.00	5,684,501.00	4,177,606.00	6,895.00	4,184,501.00	-26.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,282,779.96	696,996.37	1,979,776.33	1,234,058.00	536,519.00	1,770,577.00	-10.6%
Transfers of Direct Costs		5710	(462.70)	462.70	0.00	(42,912.00)	42,912.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,749,439.60)	(297,845.73)	(2,047,285.33)	(1,806,411.00)	(174,580.00)	(1,980,991.00)	-3.2%
Professional/Consulting Services and Operating Expenditures		5800	4,479,287.39	9,349,388.11	13,828,675.50	3,988,945.00	6,393,184.00	10,382,129.00	-24.9%
Communications		5900	657,551.39	87,121.94	744,673.33	618,884.00	50,790.00	669,674.00	-10.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,694,915.41</b>	<b>33,770,452.91</b>	<b>45,465,368.32</b>	<b>9,227,291.00</b>	<b>27,550,015.00</b>	<b>36,777,306.00</b>	<b>-19.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	110,133.41	130,133.41	20,000.00	32,297.00	52,297.00	-59.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,320.00	35,908.31	136,228.31	95,320.00	18,000.00	113,320.00	-16.8%
Equipment Replacement		6500	85,115.00	1,961,625.60	2,046,740.60	90,500.00	0.00	90,500.00	-95.6%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>205,435.00</b>	<b>2,107,667.32</b>	<b>2,313,102.32</b>	<b>205,820.00</b>	<b>50,297.00</b>	<b>256,117.00</b>	<b>-88.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	74,951.42	74,951.42	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	44,100.00	44,100.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	33,603.00	33,603.00	0.00	28,612.00	28,612.00	-14.9%
Other Debt Service - Principal		7439	0.00	176,390.00	176,390.00	0.00	181,381.00	181,381.00	2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	374,044.42	374,044.42	0.00	254,993.00	254,993.00	-31.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,315,158.74)	4,315,158.74	0.00	(1,159,454.00)	1,159,454.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(668,740.00)	0.00	(668,740.00)	(445,013.00)	0.00	(445,013.00)	-33.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,983,898.74)	4,315,158.74	(668,740.00)	(1,604,467.00)	1,159,454.00	(445,013.00)	-33.5%
TOTAL, EXPENDITURES			158,050,983.05	137,644,386.10	295,695,369.15	151,983,011.00	118,857,610.00	270,840,621.00	-8.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,986,579.00	56,350.00	4,042,929.00	3,505,746.00	0.00	3,505,746.00	-13.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,986,579.00	56,350.00	4,042,929.00	3,505,746.00	0.00	3,505,746.00	-13.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(47,945,731.96)	47,945,731.96	0.00	(45,685,369.00)	45,685,369.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(47,945,731.96)	47,945,731.96	0.00	(45,685,369.00)	45,685,369.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(51,932,310.96)	47,889,381.96	(4,042,929.00)	(49,191,115.00)	45,685,369.00	(3,505,746.00)	-13.3%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	164,384,931.65	7,134,045.00	171,518,976.65	153,365,984.82	7,311,843.00	160,677,827.82	-6.3%
2) Federal Revenue		8100-8299	354,150.77	29,657,105.02	30,011,255.79	238,982.00	23,602,295.00	23,841,277.00	-20.6%
3) Other State Revenue		8300-8599	32,528,803.80	35,974,982.43	68,503,786.23	32,118,499.00	35,331,259.00	67,449,758.00	-1.5%
4) Other Local Revenue		8600-8799	3,499,269.56	11,399,860.34	14,899,129.90	3,612,850.00	6,864,216.00	10,477,066.00	-29.7%
5) TOTAL, REVENUES			200,767,155.78	84,165,992.79	284,933,148.57	189,336,315.82	73,109,613.00	262,445,928.82	-7.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		104,424,827.46	89,016,262.08	193,441,089.54	97,948,656.00	78,773,105.00	176,721,761.00	-8.6%
2) Instruction - Related Services	2000-2999		22,907,325.17	11,712,443.96	34,619,769.13	21,201,521.00	12,087,264.00	33,288,785.00	-3.8%
3) Pupil Services	3000-3999		5,727,582.24	23,595,305.81	29,322,888.05	4,987,219.00	18,881,731.00	23,868,950.00	-18.6%
4) Ancillary Services	4000-4999		76,934.21	1,342,203.07	1,419,137.28	35,831.00	845,427.00	881,258.00	-37.9%
5) Community Services	5000-5999		204,382.00	334,647.70	539,029.70	198,824.00	397,042.00	595,866.00	10.5%
6) Enterprise	6000-6999		18,883.81	3,000.00	21,883.81	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		6,516,533.86	4,452,555.82	10,969,089.68	11,236,909.00	1,240,625.00	12,477,534.00	13.8%
8) Plant Services	8000-8999		18,174,514.30	6,813,923.24	24,988,437.54	16,374,051.00	6,377,423.00	22,751,474.00	-9.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	374,044.42	374,044.42	0.00	254,993.00	254,993.00	-31.8%
10) TOTAL, EXPENDITURES			158,050,983.05	137,644,386.10	295,695,369.15	151,983,011.00	118,857,610.00	270,840,621.00	-8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			42,716,172.73	(53,478,393.31)	(10,762,220.58)	37,353,304.82	(45,747,997.00)	(8,394,692.18)	-22.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,986,579.00	56,350.00	4,042,929.00	3,505,746.00	0.00	3,505,746.00	-13.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(47,945,731.96)	47,945,731.96	0.00	(45,685,369.00)	45,685,369.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,932,310.96)	47,889,381.96	(4,042,929.00)	(49,191,115.00)	45,685,369.00	(3,505,746.00)	-13.3%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,216,138.23)	(5,589,011.35)	(14,805,149.58)	(11,837,810.18)	(62,628.00)	(11,900,438.18)	-19.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	45,543,430.74	13,180,547.68	58,723,978.42	36,327,292.51	7,591,536.33	43,918,828.84	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,543,430.74	13,180,547.68	58,723,978.42	36,327,292.51	7,591,536.33	43,918,828.84	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,543,430.74	13,180,547.68	58,723,978.42	36,327,292.51	7,591,536.33	43,918,828.84	-25.2%
2) Ending Balance, June 30 (E + F1e)			36,327,292.51	7,591,536.33	43,918,828.84	24,489,482.33	7,528,908.33	32,018,390.66	-27.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Stores		9712	419,478.00	0.00	419,478.00	419,478.00	0.00	419,478.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,591,536.33	7,591,536.33	0.00	7,528,908.33	7,528,908.33	-0.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,870,743.00	0.00	4,870,743.00	5,978,232.00	0.00	5,978,232.00	22.7%
Tier 3 programs and site carryovers	0000	9780				2,992,294.00		2,992,294.00	
State fiscal uncertainty (\$441/ADA les:	0000	9780				2,985,938.00		2,985,938.00	
Tier 3 programs and site carryovers	0000	9780	4,870,743.00		4,870,743.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,994,766.00	0.00	5,994,766.00	5,486,928.00	0.00	5,486,928.00	-8.5%
Unassigned/Unappropriated Amount		9790	24,742,305.51	0.00	24,742,305.51	12,304,844.33	0.00	12,304,844.33	-50.3%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
5640	Medi-Cal Billing Option	227,100.00	227,100.00
6275	Teacher Recruitment and Retention (09-10)	33,389.00	33,389.00
6286	English Language Acquisition Program, Teacher Training & Student /	245,199.00	245,199.00
6300	Lottery: Instructional Materials	630,000.00	630,000.00
6500	Special Education	56,255.00	56,255.00
7090	Economic Impact Aid (EIA)	453,200.00	453,200.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	936,064.00	936,064.00
7400	Quality Education Investment Act	2,000,008.00	1,897,380.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	1,626,196.97	1,626,196.97
9010	Other Restricted Local	1,384,124.36	1,424,124.36
<b>Total, Restricted Balance</b>		<b>7,591,536.33</b>	<b>7,528,908.33</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	927,315.24	905,027.00	-2.4%
2) Federal Revenue		8100-8299	510.00	0.00	-100.0%
3) Other State Revenue		8300-8599	228,660.00	229,255.00	0.3%
4) Other Local Revenue		8600-8799	254,752.50	306,900.00	20.5%
5) TOTAL, REVENUES			1,411,237.74	1,441,182.00	2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	690,085.00	647,630.00	-6.2%
2) Classified Salaries		2000-2999	188,610.00	223,183.00	18.3%
3) Employee Benefits		3000-3999	223,746.00	228,669.00	2.2%
4) Books and Supplies		4000-4999	44,622.64	36,552.00	-18.1%
5) Services and Other Operating Expenditures		5000-5999	320,009.60	316,717.00	-1.0%
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			1,467,073.24	1,452,751.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(55,835.50)	(11,569.00)	-79.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,835.50)	(11,569.00)	-79.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,942.31	603,106.81	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,942.31	603,106.81	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,942.31	603,106.81	-8.5%
2) Ending Balance, June 30 (E + F1e)			603,106.81	591,537.81	-1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	603,106.81	591,537.81	-1.9%
Eagle Peak Charter School	0000	9780		591,537.81	
Eagle Peak Charter School	0000	9780	603,106.81		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	421,026.00	382,188.00	-9.2%
State Aid - Prior Years		8019	1,938.24	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	504,351.00	522,839.00	3.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>927,315.24</b>	<b>905,027.00</b>	<b>-2.4%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	510.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>510.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	124,664.00	124,664.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,308.00	27,061.00	16.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	80,688.00	77,530.00	-3.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>228,660.00</b>	<b>229,255.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	2,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	252,252.50	304,900.00	20.9%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>254,752.50</b>	<b>306,900.00</b>	<b>20.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,411,237.74</b>	<b>1,441,182.00</b>	<b>2.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	599,374.00	559,910.00	-6.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,011.00	87,720.00	-1.5%
Other Certificated Salaries		1900	1,700.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>690,085.00</b>	<b>647,630.00</b>	<b>-6.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	109,358.00	150,690.00	37.8%
Classified Support Salaries		2200	6,500.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,052.00	62,493.00	-5.4%
Other Classified Salaries		2900	6,700.00	10,000.00	49.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>188,610.00</b>	<b>223,183.00</b>	<b>18.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	63,419.00	53,430.00	-15.8%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,008.00	26,467.00	10.2%
Health and Welfare Benefits		3401-3402	107,692.00	117,000.00	8.6%
Unemployment Insurance		3501-3502	15,410.00	10,636.00	-31.0%
Workers' Compensation		3601-3602	13,177.00	21,136.00	60.4%
OPEB, Allocated		3701-3702	40.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>223,746.00</b>	<b>228,669.00</b>	<b>2.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,020.00	1,020.00	0.0%
Books and Other Reference Materials		4200	1,590.00	4,590.00	188.7%
Materials and Supplies		4300	41,486.64	24,942.00	-39.9%
Noncapitalized Equipment		4400	526.00	6,000.00	1040.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>44,622.64</b>	<b>36,552.00</b>	<b>-18.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,570.00	15,300.00	-7.7%
Dues and Memberships		5300	1,320.00	5,380.00	307.6%
Insurance		5400-5450	9,891.00	9,900.00	0.1%
Operations and Housekeeping Services		5500	18,872.00	20,000.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,154.00	14,154.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	147,996.00	155,812.00	5.3%
Professional/Consulting Services and Operating Expenditures		5800	106,785.60	92,171.00	-13.7%
Communications		5900	4,421.00	4,000.00	-9.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>320,009.60</b>	<b>316,717.00</b>	<b>-1.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>1,467,073.24</b>	<b>1,452,751.00</b>	<b>-1.0%</b>

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



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	927,315.24	905,027.00	-2.4%
2) Federal Revenue		8100-8299	510.00	0.00	-100.0%
3) Other State Revenue		8300-8599	228,660.00	229,255.00	0.3%
4) Other Local Revenue		8600-8799	254,752.50	306,900.00	20.5%
5) TOTAL, REVENUES			1,411,237.74	1,441,182.00	2.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,107,749.24	1,106,072.00	-0.2%
2) Instruction - Related Services	2000-2999		310,261.00	295,631.00	-4.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		49,063.00	51,048.00	4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,467,073.24	1,452,751.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(55,835.50)	(11,569.00)	-79.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,835.50)	(11,569.00)	-79.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,942.31	603,106.81	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,942.31	603,106.81	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,942.31	603,106.81	-8.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	603,106.81	591,537.81	-1.9%
Eagle Peak Charter School	0000	9780		591,537.81	
Eagle Peak Charter School	0000	9780	603,106.81		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,023,341.00	1,037,810.00	1.4%
3) Other State Revenue		8300-8599	149,691.00	34,886.00	-76.7%
4) Other Local Revenue		8600-8799	1,785,896.69	1,767,958.00	-1.0%
5) TOTAL, REVENUES			2,958,928.69	2,840,654.00	-4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,410,615.79	2,282,898.00	-5.3%
2) Classified Salaries		2000-2999	966,955.52	902,379.00	-6.7%
3) Employee Benefits		3000-3999	1,186,176.30	1,036,832.00	-12.6%
4) Books and Supplies		4000-4999	581,059.84	356,916.00	-38.6%
5) Services and Other Operating Expenditures		5000-5999	1,773,700.00	1,679,904.00	-5.3%
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	197,065.00	128,988.00	-34.5%
9) TOTAL, EXPENDITURES			7,115,572.45	6,387,917.00	-10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,156,643.76)	(3,547,263.00)	-14.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,842,929.00	3,305,746.00	-14.0%
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			3,842,929.00	3,305,746.00	-14.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(313,714.76)	(241,517.00)	-23.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,248,649.30	934,934.54	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,248,649.30	934,934.54	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,248,649.30	934,934.54	-25.1%
2) Ending Balance, June 30 (E + F1e)			934,934.54	693,417.54	-25.8%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	934,934.54	693,417.54	-25.8%
Adult Education	0000	9780		693,417.54	
Adult Education	0000	9780	934,934.54		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	69,003.00	69,003.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	954,338.00	968,807.00	1.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,023,341.00</b>	<b>1,037,810.00</b>	<b>1.4%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	149,691.00	34,886.00	-76.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>149,691.00</b>	<b>34,886.00</b>	<b>-76.7%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,008.00	6,625.00	65.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,142,300.00	1,398,558.00	22.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	636,552.69	362,025.00	-43.1%
Tuition		8710	3,036.00	750.00	-75.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,785,896.69</b>	<b>1,767,958.00</b>	<b>-1.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,958,928.69</b>	<b>2,840,654.00</b>	<b>-4.0%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,636,263.79	1,503,162.00	-8.1%
Certificated Pupil Support Salaries		1200	12,393.00	8,155.00	-34.2%
Certificated Supervisors' and Administrators' Salaries		1300	417,315.00	424,636.00	1.8%
Other Certificated Salaries		1900	344,644.00	346,945.00	0.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,410,615.79</b>	<b>2,282,898.00</b>	<b>-5.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	286,146.00	240,217.00	-16.1%
Classified Support Salaries		2200	72,399.00	75,847.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	508,294.52	505,222.00	-0.6%
Other Classified Salaries		2900	100,116.00	81,093.00	-19.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>966,955.52</b>	<b>902,379.00</b>	<b>-6.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	167,599.72	158,597.00	-5.4%
PERS		3201-3202	98,034.36	101,065.00	3.1%
OASDI/Medicare/Alternative		3301-3302	116,854.19	111,398.00	-4.7%
Health and Welfare Benefits		3401-3402	567,184.65	443,682.00	-21.8%
Unemployment Insurance		3501-3502	54,769.52	46,503.00	-15.1%
Workers' Compensation		3601-3602	106,182.86	100,522.00	-5.3%
OPEB, Allocated		3701-3702	55,447.00	58,559.00	5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,944.00	12,346.00	-22.6%
Other Employee Benefits		3901-3902	4,160.00	4,160.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,186,176.30</b>	<b>1,036,832.00</b>	<b>-12.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	150,082.86	114,740.00	-23.5%
Books and Other Reference Materials		4200	9,142.00	2,439.00	-73.3%
Materials and Supplies		4300	249,776.41	161,060.00	-35.5%
Noncapitalized Equipment		4400	172,058.57	78,677.00	-54.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>581,059.84</b>	<b>356,916.00</b>	<b>-38.6%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	28,012.00	25,149.00	-10.2%
Dues and Memberships		5300	3,800.00	7,200.00	89.5%
Insurance		5400-5450	2,086.00	3,000.00	43.8%
Operations and Housekeeping Services		5500	1,800.00	2,200.00	22.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,272.00	35,110.00	-69.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	989,954.00	984,898.00	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	557,022.00	545,584.00	-2.1%
Communications		5900	76,754.00	76,763.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,773,700.00</b>	<b>1,679,904.00</b>	<b>-5.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	197,065.00	128,988.00	-34.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			197,065.00	128,988.00	-34.5%
<b>TOTAL, EXPENDITURES</b>			7,115,572.45	6,387,917.00	-10.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,842,929.00	3,305,746.00	-14.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,842,929.00	3,305,746.00	-14.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,842,929.00	3,305,746.00	-14.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,023,341.00	1,037,810.00	1.4%
3) Other State Revenue		8300-8599	149,691.00	34,886.00	-76.7%
4) Other Local Revenue		8600-8799	1,785,896.69	1,767,958.00	-1.0%
5) TOTAL, REVENUES			2,958,928.69	2,840,654.00	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,623,445.17	3,010,151.00	-16.9%
2) Instruction - Related Services	2000-2999		2,280,646.28	2,229,410.00	-2.2%
3) Pupil Services	3000-3999		15,692.00	11,286.00	-28.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		605.00	552.00	-8.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		197,065.00	128,988.00	-34.5%
8) Plant Services	8000-8999		998,119.00	1,007,530.00	0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,115,572.45	6,387,917.00	-10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,156,643.76)	(3,547,263.00)	-14.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,842,929.00	3,305,746.00	-14.0%
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			3,842,929.00	3,305,746.00	-14.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(313,714.76)	(241,517.00)	-23.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,248,649.30	934,934.54	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,248,649.30	934,934.54	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,248,649.30	934,934.54	-25.1%
2) Ending Balance, June 30 (E + F1e)			934,934.54	693,417.54	-25.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	934,934.54	693,417.54	-25.8%
Adult Education	0000	9780		693,417.54	
Adult Education	0000	9780	934,934.54		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	600,000.00	600,000.00	0.0%
2) Federal Revenue		8100-8299	7,330,972.00	7,299,627.00	-0.4%
3) Other State Revenue		8300-8599	598,537.00	584,976.00	-2.3%
4) Other Local Revenue		8600-8799	3,573,642.01	3,712,081.00	3.9%
5) TOTAL, REVENUES			12,103,151.01	12,196,684.00	0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,570,918.00	3,494,828.00	-2.1%
3) Employee Benefits		3000-3999	2,221,443.00	2,346,319.00	5.6%
4) Books and Supplies		4000-4999	4,912,914.72	5,069,481.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	968,326.34	1,011,631.00	4.5%
6) Capital Outlay		6000-6999	4,464.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	471,675.00	316,025.00	-33.0%
9) TOTAL, EXPENDITURES			12,149,741.06	12,238,284.00	0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(46,590.05)	(41,600.00)	-10.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,590.05)	(41,600.00)	-10.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,399.28	2,076,809.23	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,399.28	2,076,809.23	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,123,399.28	2,076,809.23	-2.2%
2) Ending Balance, June 30 (E + F1e)			2,076,809.23	2,035,209.23	-2.0%
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			2,076,809.23	2,035,209.23	-2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	600,000.00	600,000.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>600,000.00</b>	<b>600,000.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	7,330,972.00	7,299,627.00	-0.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,330,972.00</b>	<b>7,299,627.00</b>	<b>-0.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	598,537.00	584,976.00	-2.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>598,537.00</b>	<b>584,976.00</b>	<b>-2.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	861.57	0.00	-100.0%
Food Service Sales		8634	3,460,991.00	3,605,363.00	4.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,524.38	2,717.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	108,265.06	104,001.00	-3.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,573,642.01</b>	<b>3,712,081.00</b>	<b>3.9%</b>
<b>TOTAL, REVENUES</b>			<b>12,103,151.01</b>	<b>12,196,684.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,021,042.00	2,926,988.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	310,290.00	321,650.00	3.7%
Clerical, Technical and Office Salaries		2400	166,625.00	161,190.00	-3.3%
Other Classified Salaries		2900	72,961.00	85,000.00	16.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,570,918.00</b>	<b>3,494,828.00</b>	<b>-2.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	283,173.00	300,377.00	6.1%
OASDI/Medicare/Alternative		3301-3302	242,775.00	253,251.00	4.3%
Health and Welfare Benefits		3401-3402	1,335,877.00	1,427,537.00	6.9%
Unemployment Insurance		3501-3502	54,614.00	41,512.00	-24.0%
Workers' Compensation		3601-3602	107,097.00	112,743.00	5.3%
OPEB, Allocated		3701-3702	141,329.00	195,161.00	38.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	51,538.00	12,138.00	-76.4%
Other Employee Benefits		3901-3902	5,040.00	3,600.00	-28.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,221,443.00</b>	<b>2,346,319.00</b>	<b>5.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	15.00	0.00	-100.0%
Materials and Supplies		4300	62,341.81	43,000.00	-31.0%
Noncapitalized Equipment		4400	59,700.97	38,139.00	-36.1%
Food		4700	4,790,856.94	4,988,342.00	4.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,912,914.72</b>	<b>5,069,481.00</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,920.00	12,000.00	51.5%
Dues and Memberships		5300	150.00	300.00	100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,000.00	36,000.00	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	747,507.08	840,281.00	12.4%
Professional/Consulting Services and Operating Expenditures		5800	167,499.26	114,800.00	-31.5%
Communications		5900	8,250.00	8,250.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>968,326.34</b>	<b>1,011,631.00</b>	<b>4.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	4,464.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,464.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	471,675.00	316,025.00	-33.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>471,675.00</b>	<b>316,025.00</b>	<b>-33.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,149,741.06</b>	<b>12,238,284.00</b>	<b>0.7%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	600,000.00	600,000.00	0.0%
2) Federal Revenue		8100-8299	7,330,972.00	7,299,627.00	-0.4%
3) Other State Revenue		8300-8599	598,537.00	584,976.00	-2.3%
4) Other Local Revenue		8600-8799	3,573,642.01	3,712,081.00	3.9%
5) TOTAL, REVENUES			12,103,151.01	12,196,684.00	0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,927,317.06	11,922,259.00	9.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		471,675.00	316,025.00	-33.0%
8) Plant Services	8000-8999		750,749.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,149,741.06	12,238,284.00	0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(46,590.05)	(41,600.00)	-10.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,590.05)	(41,600.00)	-10.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,399.28	2,076,809.23	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,399.28	2,076,809.23	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,123,399.28	2,076,809.23	-2.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,076,809.23	2,035,209.23
Total, Restricted Balance		<u>2,076,809.23</u>	<u>2,035,209.23</u>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,110.18	0.00	-100.0%
5) TOTAL, REVENUES			1,110.18	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4.00	0.00	-100.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	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			200,004.00	200,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(198,893.82)	(200,000.00)	0.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,106.18	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	445,553.55	446,659.73	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,553.55	446,659.73	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,553.55	446,659.73	0.2%
2) Ending Balance, June 30 (E + F1e)			446,659.73	446,659.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	446,659.73	446,659.73	0.0%
Deferred Maintenance	0000	9780		446,659.73	
Deferred Maintenance	0000	9780	446,659.73		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,110.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,110.18	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,110.18	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			200,000.00	200,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			200,004.00	200,000.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	200,000.00	0.0%



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,110.18	0.00	-100.0%
5) TOTAL, REVENUES			1,110.18	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		200,004.00	200,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			200,004.00	200,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(198,893.82)	(200,000.00)	0.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,106.18	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	445,553.55	446,659.73	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,553.55	446,659.73	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,553.55	446,659.73	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	446,659.73	446,659.73	0.0%
Deferred Maintenance	0000	9780		446,659.73	
Deferred Maintenance	0000	9780	446,659.73		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	181,650.03	0.00	-100.0%
5) TOTAL, REVENUES			181,650.03	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	815,864.17	843,977.00	3.4%
3) Employee Benefits		3000-3999	359,072.79	391,563.00	9.0%
4) Books and Supplies		4000-4999	523,647.90	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,085,047.18	0.00	-100.0%
6) Capital Outlay		6000-6999	99,347,635.02	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			102,131,267.06	1,235,540.00	-98.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(101,949,617.03)	(1,235,540.00)	-98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	869,980.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	149,995,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,864,980.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,915,362.97	(1,235,540.00)	-102.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,124,454.73	150,039,817.70	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,124,454.73	150,039,817.70	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,124,454.73	150,039,817.70	48.4%
2) Ending Balance, June 30 (E + F1e)			150,039,817.70	148,804,277.70	-0.8%
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		9740	150,039,817.56	148,804,277.56	-0.8%
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	0.14	0.14	0.0%
Measure C Construction (2002)	0000	9780		0.14	
Measure C Construction	0000	9780	0.14		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	174,650.03	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>181,650.03</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>181,650.03</b>	<b>0.00</b>	<b>-100.0%</b>

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

Mt. Diablo Unified  
 Contra Costa County

07 61754 000000  
 Form 21

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	69,351.17	66,167.00	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	643,611.00	658,494.00	2.3%
Clerical, Technical and Office Salaries		2400	102,902.00	119,316.00	16.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>815,864.17</b>	<b>843,977.00</b>	<b>3.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	79,896.00	96,357.00	20.6%
OASDI/Medicare/Alternative		3301-3302	57,377.58	64,564.00	12.5%
Health and Welfare Benefits		3401-3402	149,289.00	155,382.00	4.1%
Unemployment Insurance		3501-3502	13,135.28	10,027.00	-23.7%
Workers' Compensation		3601-3602	25,348.93	27,227.00	7.4%
OPEB, Allocated		3701-3702	17,488.00	23,276.00	33.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,338.00	13,530.00	-11.8%
Other Employee Benefits		3901-3902	1,200.00	1,200.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>359,072.79</b>	<b>391,563.00</b>	<b>9.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	246,249.37	0.00	-100.0%
Noncapitalized Equipment		4400	277,398.53	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>523,647.90</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	118.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,265.10	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	638.37	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	49,011.17	0.00	-100.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,009,242.38	0.00	-100.0%
Communications		5900	3,772.16	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,085,047.18</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	156,901.79	0.00	-100.0%
Land Improvements		6170	74,254,655.77	0.00	-100.0%
Buildings and Improvements of Buildings		6200	24,902,822.21	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,255.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>99,347,635.02</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>102,131,267.06</b>	<b>1,235,540.00</b>	<b>-98.8%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	869,980.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			869,980.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	149,995,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			149,995,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			150,864,980.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	181,650.03	0.00	-100.0%
5) TOTAL, REVENUES			181,650.03	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		102,131,267.06	1,235,540.00	-98.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			102,131,267.06	1,235,540.00	-98.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(101,949,617.03)	(1,235,540.00)	-98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	869,980.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	149,995,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,864,980.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,915,362.97	(1,235,540.00)	-102.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,124,454.73	150,039,817.70	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,124,454.73	150,039,817.70	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,124,454.73	150,039,817.70	48.4%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Measure C Construction (2002)	0000	9780	0.14	0.14	0.0%
Measure C Construction	0000	9780	0.14	0.14	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%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	150,039,817.56	148,804,277.56
Total, Restricted Balance		<u>150,039,817.56</u>	<u>148,804,277.56</u>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	864,344.31	445,924.00	-48.4%
5) TOTAL, REVENUES			864,344.31	445,924.00	-48.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,398.00	25,382.00	-3.8%
3) Employee Benefits		3000-3999	20,964.00	20,542.00	-2.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	83,758.42	0.00	-100.0%
6) Capital Outlay		6000-6999	674,594.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	130,200.00	96,000.00	-26.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			935,914.42	141,924.00	-84.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(71,570.11)	304,000.00	-524.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(71,570.11)	304,000.00	-524.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,143,800.69	2,072,230.58	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,143,800.69	2,072,230.58	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,143,800.69	2,072,230.58	-3.3%
2) Ending Balance, June 30 (E + F1e)			2,072,230.58	2,376,230.58	14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,072,230.58	2,376,230.58	14.7%
Capital Facilities	0000	9780		2,376,230.58	
Capital Facilities	0000	9780	2,072,230.58		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	6,397.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	857,946.62	445,924.00	-48.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			864,344.31	445,924.00	-48.4%
<b>TOTAL, REVENUES</b>			864,344.31	445,924.00	-48.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,398.00	25,382.00	-3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			26,398.00	25,382.00	-3.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,883.00	2,898.00	0.5%
OASDI/Medicare/Alternative		3301-3302	2,020.00	1,942.00	-3.9%
Health and Welfare Benefits		3401-3402	13,165.00	12,777.00	-2.9%
Unemployment Insurance		3501-3502	425.00	301.00	-29.2%
Workers' Compensation		3601-3602	820.00	819.00	-0.1%
OPEB, Allocated		3701-3702	1,097.00	1,398.00	27.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	554.00	407.00	-26.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			20,964.00	20,542.00	-2.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	83,758.42	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>83,758.42</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	674,594.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>674,594.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	130,200.00	96,000.00	-26.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>130,200.00</b>	<b>96,000.00</b>	<b>-26.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>935,914.42</b>	<b>141,924.00</b>	<b>-84.8%</b>

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

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	864,344.31	445,924.00	-48.4%
5) TOTAL, REVENUES			864,344.31	445,924.00	-48.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		131,104.42	45,924.00	-65.0%
8) Plant Services	8000-8999		674,610.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	130,200.00	96,000.00	-26.3%
10) TOTAL, EXPENDITURES			935,914.42	141,924.00	-84.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(71,570.11)	304,000.00	-524.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(71,570.11)	304,000.00	-524.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,143,800.69	2,072,230.58	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,143,800.69	2,072,230.58	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,143,800.69	2,072,230.58	-3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,072,230.58	2,376,230.58	14.7%
Capital Facilities	0000	9780		2,376,230.58	
Capital Facilities	0000	9780	2,072,230.58		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,868.26	0.00	-100.0%
5) TOTAL, REVENUES			26,868.26	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	24,816.00	New
3) Employee Benefits		3000-3999	0.00	22,642.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	107,543.82	0.00	-100.0%
6) Capital Outlay		6000-6999	8,167,684.65	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			8,275,228.47	47,458.00	-99.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,248,360.21)	(47,458.00)	-99.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,248,360.21)	(47,458.00)	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,578,738.02	2,330,377.81	-78.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,578,738.02	2,330,377.81	-78.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,578,738.02	2,330,377.81	-78.0%
2) Ending Balance, June 30 (E + F1e)			2,330,377.81	2,282,919.81	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,330,377.81	2,282,919.81	-2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,868.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			26,868.26	0.00	-100.0%
<b>TOTAL, REVENUES</b>			26,868.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	24,816.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	24,816.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	2,833.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	1,899.00	New
Health and Welfare Benefits		3401-3402	0.00	14,418.00	New
Unemployment Insurance		3501-3502	0.00	295.00	New
Workers' Compensation		3601-3602	0.00	801.00	New
OPEB, Allocated		3701-3702	0.00	1,998.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	398.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	22,642.00	New
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	89,543.82	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>107,543.82</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	150.00	0.00	-100.0%
Land Improvements		6170	4,350.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,119,430.50	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	43,754.15	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,167,684.65</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,275,228.47</b>	<b>47,458.00</b>	<b>-99.4%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,868.26	0.00	-100.0%
5) TOTAL, REVENUES			26,868.26	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,275,228.47	47,458.00	-99.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,275,228.47	47,458.00	-99.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,248,360.21)	(47,458.00)	-99.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,248,360.21)	(47,458.00)	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,578,738.02	2,330,377.81	-78.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,578,738.02	2,330,377.81	-78.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,578,738.02	2,330,377.81	-78.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,330,377.81	2,282,919.81	-2.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,330,377.81	2,282,919.81	-2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
7710	State School Facilities Projects	2,330,377.81	2,282,919.81
Total, Restricted Balance		<u>2,330,377.81</u>	<u>2,282,919.81</u>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,433.40	0.00	-100.0%
5) TOTAL, REVENUES			7,433.40	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	529,969.00	539,349.00	1.8%
3) Employee Benefits		3000-3999	300,755.00	300,540.00	-0.1%
4) Books and Supplies		4000-4999	1,511,667.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	39,411.01	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,381,802.67	839,889.00	-64.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,374,369.27)	(839,889.00)	-64.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	810,000.00	810,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			810,000.00	810,000.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,564,369.27)	(29,889.00)	-98.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,530,782.57	966,413.30	-61.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,530,782.57	966,413.30	-61.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,530,782.57	966,413.30	-61.8%
2) Ending Balance, June 30 (E + F1e)			966,413.30	936,524.30	-3.1%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	966,413.30	936,524.30	-3.1%
Measure A Facilities & Maintenance	0000	9780		936,524.30	
Measure A Facilities	0000	9780	966,413.30		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,433.40	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,433.40	0.00	-100.0%
<b>TOTAL, REVENUES</b>			7,433.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	463,260.00	470,574.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,709.00	68,775.00	3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>529,969.00</b>	<b>539,349.00</b>	<b>1.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,889.00	61,576.00	6.4%
OASDI/Medicare/Alternative		3301-3302	40,543.00	41,260.00	1.8%
Health and Welfare Benefits		3401-3402	146,497.00	140,309.00	-4.2%
Unemployment Insurance		3501-3502	8,533.00	6,407.00	-24.9%
Workers' Compensation		3601-3602	16,467.00	17,400.00	5.7%
OPEB, Allocated		3701-3702	18,992.00	24,221.00	27.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,114.00	8,647.00	-22.2%
Other Employee Benefits		3901-3902	720.00	720.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>300,755.00</b>	<b>300,540.00</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	265,604.41	0.00	-100.0%
Noncapitalized Equipment		4400	1,246,063.25	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,511,667.66</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,999.76	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,273.26	0.00	-100.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,137.99	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			39,411.01	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,381,802.67	839,889.00	-64.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	810,000.00	810,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			810,000.00	810,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			810,000.00	810,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,433.40	0.00	-100.0%
5) TOTAL, REVENUES			7,433.40	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,381,802.67	839,889.00	-64.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,381,802.67	839,889.00	-64.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,374,369.27)	(839,889.00)	-64.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	810,000.00	810,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			810,000.00	810,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,564,369.27)	(29,889.00)	-98.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,530,782.57	966,413.30	-61.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,530,782.57	966,413.30	-61.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,530,782.57	966,413.30	-61.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	966,413.30	936,524.30	-3.1%
Measure A Facilities & Maintenance	0000	9780		936,524.30	
Measure A Facilities	0000	9780	966,413.30		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	623,196.00	1,972,726.00	216.5%
3) Other State Revenue		8300-8599	127,811.00	131,378.00	2.8%
4) Other Local Revenue		8600-8799	21,845,752.11	22,353,543.00	2.3%
5) TOTAL, REVENUES			22,596,759.11	24,457,647.00	8.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,909,621.00	24,457,647.00	11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,909,621.00	24,457,647.00	11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			687,138.11	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	869,980.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	13,121,051.30	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,251,071.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,938,209.41	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,226,084.01	25,164,293.42	105.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,226,084.01	25,164,293.42	105.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,226,084.01	25,164,293.42	105.8%
2) Ending Balance, June 30 (E + F1e)			25,164,293.42	25,164,293.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,164,293.42	25,164,293.42	0.0%
Measure C Debt Service	0000	9780		25,164,293.42	
Measure C Debt Service	0000	9780	25,164,293.42		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	623,196.00	1,972,726.00	216.5%
<b>TOTAL, FEDERAL REVENUE</b>			623,196.00	1,972,726.00	216.5%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	127,811.00	131,378.00	2.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			127,811.00	131,378.00	2.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	21,092,827.00	21,698,164.00	2.9%
Unsecured Roll		8612	621,341.00	638,679.00	2.8%
Prior Years' Taxes		8613	1,889.91	0.00	-100.0%
Supplemental Taxes		8614	117,068.43	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,625.77	16,700.00	32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			21,845,752.11	22,353,543.00	2.3%
<b>TOTAL, REVENUES</b>			22,596,759.11	24,457,647.00	8.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	9,830,000.00	8,845,000.00	-10.0%
Bond Interest and Other Service Charges		7434	12,079,621.00	15,612,647.00	29.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>21,909,621.00</b>	<b>24,457,647.00</b>	<b>11.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,909,621.00</b>	<b>24,457,647.00</b>	<b>11.6%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	869,980.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			869,980.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	13,121,051.30	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			13,121,051.30	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			12,251,071.30	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	623,196.00	1,972,726.00	216.5%
3) Other State Revenue		8300-8599	127,811.00	131,378.00	2.8%
4) Other Local Revenue		8600-8799	21,845,752.11	22,353,543.00	2.3%
5) TOTAL, REVENUES			22,596,759.11	24,457,647.00	8.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,909,621.00	24,457,647.00	11.6%
10) TOTAL, EXPENDITURES			21,909,621.00	24,457,647.00	11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			687,138.11	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	869,980.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	13,121,051.30	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			12,251,071.30	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,938,209.41	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,226,084.01	25,164,293.42	105.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,226,084.01	25,164,293.42	105.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,226,084.01	25,164,293.42	105.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			25,164,293.42	25,164,293.42	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,164,293.42	25,164,293.42	0.0%
Measure C Debt Service	0000	9780		25,164,293.42	
Measure C Debt Service	0000	9780	25,164,293.42		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,733,683.00	6,526,144.00	-3.1%
5) TOTAL, REVENUES			6,733,683.00	6,526,144.00	-3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,040,530.00	3,831,754.00	-36.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,040,530.00	3,831,754.00	-36.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			693,153.00	2,694,390.00	288.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	810,000.00	810,000.00	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			(810,000.00)	(810,000.00)	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(116,847.00)	1,884,390.00	-1712.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,393,075.47	27,276,228.47	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,393,075.47	27,276,228.47	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,393,075.47	27,276,228.47	-0.4%
2) Ending Balance, June 30 (E + F1e)			27,276,228.47	29,160,618.47	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,276,228.47	29,160,618.47	6.9%
Measure A Debt Service	0000	9780		29,160,618.47	
Measure A Debt Service	0000	9780	27,276,228.47		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,672,013.00	6,502,944.00	-2.5%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	61,670.00	23,200.00	-62.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,733,683.00	6,526,144.00	-3.1%
<b>TOTAL, REVENUES</b>			6,733,683.00	6,526,144.00	-3.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,770,000.00	2,545,000.00	-32.5%
Bond Interest and Other Service Charges		7434	2,270,530.00	1,286,754.00	-43.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,040,530.00</b>	<b>3,831,754.00</b>	<b>-36.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,040,530.00</b>	<b>3,831,754.00</b>	<b>-36.6%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	810,000.00	810,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			810,000.00	810,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(810,000.00)	(810,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,733,683.00	6,526,144.00	-3.1%
5) TOTAL, REVENUES			6,733,683.00	6,526,144.00	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,040,530.00	3,831,754.00	-36.6%
10) TOTAL, EXPENDITURES			6,040,530.00	3,831,754.00	-36.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			693,153.00	2,694,390.00	288.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	810,000.00	810,000.00	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			(810,000.00)	(810,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(116,847.00)	1,884,390.00	-1712.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,393,075.47	27,276,228.47	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,393,075.47	27,276,228.47	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,393,075.47	27,276,228.47	-0.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			27,276,228.47	29,160,618.47	6.9%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,276,228.47	29,160,618.47	6.9%
Measure A Debt Service	0000	9780		29,160,618.47	
Measure A Debt Service	0000	9780	27,276,228.47		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,011.48	1,365.00	-32.1%
5) TOTAL, REVENUES			2,011.48	1,365.00	-32.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,000.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11.48	1,365.00	11790.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			11.48	1,365.00	11790.2%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	49,872.43	49,883.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,872.43	49,883.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			49,872.43	49,883.91	0.0%
2) Ending Net Assets/Position, June 30 (E + F1e)			49,883.91	51,248.91	2.7%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	49,883.91	51,248.91	2.7%

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,011.48	1,365.00	-32.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,011.48</b>	<b>1,365.00</b>	<b>-32.1%</b>
<b>TOTAL, REVENUES</b>			<b>2,011.48</b>	<b>1,365.00</b>	<b>-32.1%</b>

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			2,000.00	0.00	-100.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			2,000.00	0.00	-100.0%

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



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,011.48	1,365.00	-32.1%
5) TOTAL, REVENUES			2,011.48	1,365.00	-32.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,000.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11.48	1,365.00	11790.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			11.48	1,365.00	11790.2%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	49,872.43	49,883.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,872.43	49,883.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			49,872.43	49,883.91	0.0%
2) Ending Net Assets/Position, June 30 (E + F1e)			49,883.91	51,248.91	2.7%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	49,883.91	51,248.91	2.7%

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

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			21,611.87	21,289.13	21,284.77	21,469.63
a. Kindergarten	2,539.40	2,538.11				
b. Grades One through Three	7,186.49	7,183.64				
c. Grades Four through Six	7,112.45	7,109.39				
d. Grades Seven and Eight	4,594.82	4,595.18				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	28.80	31.25				
g. Community Day School	7.67	7.67				
2. Special Education						
a. Special Day Class	821.23	828.95	740.16	814.32	821.95	821.23
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	108.68	108.70	108.70	108.68	108.70	108.70
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	4.12	4.11	4.11	4.12	4.11	4.11
3. TOTAL, ELEMENTARY	22,403.66	22,407.00	22,464.84	22,216.25	22,219.53	22,403.67
<b>HIGH SCHOOL</b>						
4. General Education			9,517.29	7,670.70	7,596.68	7,750.08
a. Grades Nine through Twelve	8,944.91	8,854.75				
b. Continuation Education	481.22	473.02				
c. Opportunity Schools and Full-Day Opportunity Classes	28.30	27.83				
d. Home and Hospital	60.14	66.91				
e. Community Day School	13.15	12.51				
5. Special Education						
a. Special Day Class	365.53	359.77	428.07	362.46	356.74	365.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	78.01	76.75	76.75	78.01	76.75	76.75
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	8.40	7.31	7.31	8.40	7.31	7.31
6. TOTAL, HIGH SCHOOL	9,979.66	9,878.85	10,029.42	8,119.57	8,037.48	8,199.67
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	31.79	32.62	31.79	31.79	32.62	31.79
b. Special Day Class - High School	35.55	35.37	35.55	35.55	35.37	35.55
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	67.34	67.99	67.34	67.34	67.99	67.34
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	32,450.66	32,353.84	32,561.60	30,403.16	30,325.00	30,670.68
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	32,450.66	32,353.84	32,561.60	30,403.16	30,325.00	30,670.68
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	1.02	1.02	1.02	1.02	1.02	1.02
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	3.26	3.26	3.26	3.26	3.26	3.26
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)				1,777.00	1,777.00	1,777.00
b. All Other Block Grant Funded Charters	182.82	182.78	182.82	182.82	182.78	182.82
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	182.82	182.78	182.82	1,959.82	1,959.78	1,959.82
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

**ANNUAL BUDGET REPORT:**

July 1, 2012 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: James Dent Education Center

Date: June 21, 2012

Place: James Dent Education Center

Date: June 25, 2012

Time: 07:30 PM

Adoption Date: June 25, 2012

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

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

Contact person for additional information on the budget reports:

Name: Bryan Richards

Telephone: 925-682-8000 x4092

Title: Chief Financial Officer

E-mail: richardsb@mdusd.org

**Criteria and Standards Review Summary**

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

<b>CRITERIA AND STANDARDS</b>			<b>Met</b>	<b>Not Met</b>
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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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:  
CSAC-Excess Insurance Authority  
\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Gregory Roleng

Title: General Counsel

Telephone: 925-682-8000 x4001

E-mail: roleng@mdusd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	132,935,475.42	301	589,314.00	303	132,346,161.42	305	3,878,890.44		307	128,467,270.98	309
2000 - Classified Salaries	40,918,712.51	311	277,386.87	313	40,641,325.64	315	4,024,833.86		317	36,616,491.78	319
3000 - Employee Benefits (Excluding 3800)	56,161,405.17	321	4,999,676.57	323	51,161,728.60	325	2,629,241.88		327	48,532,486.72	329
4000 - Books, Supplies Equip Replace. (6500)	19,490,321.24	331	148,885.98	333	19,341,435.26	335	5,180,412.36		337	14,161,022.90	339
5000 - Services. . . & 7300 - Indirect Costs	44,796,628.32	341	0.00	343	44,796,628.32	345	20,899,018.88		347	23,897,609.44	349
TOTAL					288,287,279.24	365			TOTAL	251,674,881.82	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	109,877,870.19 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	11,023,393.61 380
3. STRS. . . . .		3101 & 3102	8,785,729.66 382
4. PERS. . . . .		3201 & 3202	1,321,852.86 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	2,529,582.31 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	11,808,043.14 385
7. Unemployment Insurance. . . . .		3501 & 3502	1,950,208.52 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	3,752,632.69 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	103,535.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			151,152,847.98 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			712,693.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			539,108.51 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			149,901,046.47 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			59.56%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	59.56%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	251,674,881.82
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	128,358,050.72	301	477,513.00	303	127,880,537.72	305	4,079,592.00		307	123,800,945.72	309
2000 - Classified Salaries	39,511,891.43	311	309,567.00	313	39,202,324.43	315	3,698,786.00		317	35,503,538.43	319
3000 - Employee Benefits (Excluding 3800)	56,155,897.03	321	6,150,045.00	323	50,005,852.03	325	2,730,676.00		327	47,275,176.03	329
4000 - Books, Supplies Equip Replace. (6500)	9,506,662.00	331	5,000.00	333	9,501,662.00	335	2,096,460.00		337	7,405,202.00	339
5000 - Services. . . & 7300 - Indirect Costs	36,332,293.00	341	0.00	343	36,332,293.00	345	18,576,135.00		347	17,756,158.00	349
TOTAL					262,922,669.18	365			TOTAL	231,741,020.18	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	105,074,757.40 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	11,137,390.20 380
3. STRS. . . . .		3101 & 3102	8,464,406.83 382
4. PERS. . . . .		3201 & 3202	1,379,068.40 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	2,533,387.04 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	11,519,743.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	1,494,570.04 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	3,756,831.99 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	121,200.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			145,481,354.90 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			578,649.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			462,207.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			144,440,498.90 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			62.33%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.33%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	231,741,020.18
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	153,365,984.82				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,701.02	2.51%	6,869.02	2.71%	7,055.02
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		56.00	2.50%	57.40	2.70%	58.95
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		32,447.68	-0.83%	32,177.18	-0.89%	31,889.48
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		219,249,622.71	1.65%	222,872,663.10	1.79%	226,860,804.04
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)		219,249,622.71	1.65%	222,872,663.10	1.79%	226,860,804.04
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)		170,418,346.74	1.65%	173,234,463.57	1.79%	176,334,365.76
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(10,996,076.00)	2.51%	(11,271,750.00)	2.71%	(11,576,980.00)
j. Revenue Limit Transfers (Objects 8091 and 8097)		(7,911,843.00)	2.32%	(8,095,159.00)	2.51%	(8,298,110.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		1,855,557.00	2.50%	1,901,919.43	2.70%	1,953,238.24
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		153,365,984.74	1.57%	155,769,474.00	1.70%	158,412,514.00
2. Federal Revenues	8100-8299	238,982.00	-0.84%	236,986.00	-0.94%	234,753.00
3. Other State Revenues	8300-8599	32,118,499.00	1.64%	32,646,441.00	1.78%	33,227,489.00
4. Other Local Revenues	8600-8799	3,612,850.00	0.00%	3,612,850.00	0.00%	3,612,850.00
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	(45,685,369.00)	0.64%	(45,978,266.00)	0.57%	(46,241,646.00)
6. Total (Sum lines A1l thru A5)		143,650,946.74	1.84%	146,287,485.00	2.02%	149,245,960.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				88,798,612.72		89,410,592.00
b. Step & Column Adjustment				1,331,979.28		1,341,159.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(720,000.00)		(720,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	88,798,612.72	0.69%	89,410,592.00	0.69%	90,031,751.00
2. Classified Salaries						
a. Base Salaries				18,906,945.43		19,190,549.00
b. Step & Column Adjustment				283,603.57		287,858.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,906,945.43	1.50%	19,190,549.00	1.50%	19,478,407.00
3. Employee Benefits	3000-3999	32,720,002.85	1.85%	33,325,290.00	1.82%	33,930,577.00
4. Books and Supplies	4000-4999	3,728,806.00	-0.78%	3,699,899.00	-0.84%	3,668,991.00
5. Services and Other Operating Expenditures	5000-5999	9,227,291.00	0.65%	9,286,967.00	0.67%	9,348,971.00
6. Capital Outlay	6000-6999	205,820.00	0.00%	205,820.00	0.00%	205,820.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,604,467.00)	0.62%	(1,614,464.00)	0.70%	(1,625,746.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,505,746.00	-7.13%	3,255,746.00	0.00%	3,255,746.00
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)		155,488,757.00	0.82%	156,760,399.00	0.98%	158,294,517.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(11,837,810.26)		(10,472,914.00)		(9,048,557.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,327,292.51		24,489,482.25		14,016,568.25
2. Ending Fund Balance (Sum lines C and D1)		24,489,482.25		14,016,568.25		4,968,011.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	719,478.00		719,478.00		719,478.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,978,232.00		7,317,605.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,486,928.00		5,527,157.00		8,361,803.00
2. Unassigned/Unappropriated	9790	12,304,844.33		452,328.25		(4,113,269.75)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,489,482.33		14,016,568.25		4,968,011.25

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,486,928.00		5,527,157.00		8,361,803.00
c. Unassigned/Unappropriated	9790	12,304,844.33		452,328.25		(4,113,269.75)
(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)						
		17,791,772.33		5,979,485.25		4,248,533.25
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
<p>The budget contains the following assumptions: Governor Brown's taxes pass and the revenue limit is flat. However, there is a reserve set aside in years 1 and 2 in case the measures fail that is the net between the loss of revenue limit and the effect of the furlough days negotiated for 2012-13. It is assumed the furlough days will be ongoing in 2013-14 if the taxes fail and no other revenue is provided from the State, and the reserve is increased by the net effect again in 2013-14. Absent additional cuts, the District does not clear the third year at this time. The Board will be considering additional budget cuts for the first interim report after the books are closed and ending balance is finalized. It is assumed that the sunset date for K-3 CSR flexibility and Deferred Maintenance contributions will be rolled back another year so that the programs do not return until there are additional state funds to cover them or reduce the deficit factor enough to allow districts to cover them again. Attrition and reduction for declining enrollments are included on lines B1d in each year. Step &amp; column is included in each year. The effects of the Clayton Valley charter are included under the assumption the District's waiver request is denied. In the event the District's waiver request is approved, the financial effect is approximately \$1.7M per year and is enough to put the district back into a positive certification through 2014-15.</p>						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	7,311,843.00	2.51%	7,495,159.00	2.71%	7,698,110.00
2. Federal Revenues	8100-8299	23,602,295.00	-0.84%	23,405,125.00	-0.90%	23,195,418.00
3. Other State Revenues	8300-8599	35,331,259.00	1.64%	35,912,010.00	1.78%	36,551,180.00
4. Other Local Revenues	8600-8799	6,864,216.00	-0.84%	6,806,874.00	-0.90%	6,745,885.00
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	45,685,369.00	0.64%	45,978,266.00	0.57%	46,241,646.00
<b>6. Total (Sum lines A1 thru A5)</b>		<b>118,794,982.00</b>	<b>0.68%</b>	<b>119,597,434.00</b>	<b>0.70%</b>	<b>120,432,239.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				39,559,438.00		39,972,830.00
b. Step & Column Adjustment				593,392.00		599,592.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(180,000.00)		(180,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,559,438.00	1.04%	39,972,830.00	1.05%	40,392,422.00
2. Classified Salaries						
a. Base Salaries				20,604,946.00		20,914,020.00
b. Step & Column Adjustment				309,074.00		313,710.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,604,946.00	1.50%	20,914,020.00	1.50%	21,227,730.00
3. Employee Benefits	3000-3999	23,991,111.00	1.55%	24,361,782.00	1.52%	24,732,453.00
4. Books and Supplies	4000-4999	5,687,356.00	-0.84%	5,639,845.00	-0.90%	5,589,312.00
5. Services and Other Operating Expenditures	5000-5999	27,550,015.00	-1.14%	27,235,863.00	-0.84%	27,007,831.00
6. Capital Outlay	6000-6999	50,297.00	0.00%	50,297.00	0.00%	50,297.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	254,993.00	0.44%	256,118.00	0.49%	257,363.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,159,454.00	0.62%	1,166,679.00	0.70%	1,174,831.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>118,857,610.00</b>	<b>0.62%</b>	<b>119,597,434.00</b>	<b>0.70%</b>	<b>120,432,239.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(62,628.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,591,536.33		7,528,908.33		7,528,908.33
2. Ending Fund Balance (Sum lines C and D1)		7,528,908.33		7,528,908.33		7,528,908.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,528,908.33		7,528,908.33		7,528,908.33
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		7,528,908.33		7,528,908.33		7,528,908.33
<b>(Line D3f must agree with line D2)</b>						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district assumes step and column will occur, that categorical programs that are expiring will cause their positions to end at expiry of the grant, and adjustments for declining enrollment across the district.						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES:</b>						
1. Revenue Limit Sources	8010-8099	160,677,827.82	1.61%	163,264,633.00	1.74%	166,110,624.00
2. Federal Revenues	8100-8299	23,841,277.00	-0.84%	23,642,111.00	-0.90%	23,430,171.00
3. Other State Revenues	8300-8599	67,449,758.00	1.64%	68,558,451.00	1.78%	69,778,669.00
4. Other Local Revenues	8600-8799	10,477,066.00	-0.55%	10,419,724.00	-0.59%	10,358,735.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		262,445,928.74	1.31%	265,884,919.00	1.43%	269,678,199.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				128,358,050.72		129,383,422.00
b. Step & Column Adjustment				1,925,371.28		1,940,751.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(900,000.00)		(900,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	128,358,050.72	0.80%	129,383,422.00	0.80%	130,424,173.00
2. Classified Salaries						
a. Base Salaries				39,511,891.43		40,104,569.00
b. Step & Column Adjustment				592,677.57		601,568.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,511,891.43	1.50%	40,104,569.00	1.50%	40,706,137.00
3. Employee Benefits	3000-3999	56,711,113.85	1.72%	57,687,072.00	1.69%	58,663,030.00
4. Books and Supplies	4000-4999	9,416,162.00	-0.81%	9,339,744.00	-0.87%	9,258,303.00
5. Services and Other Operating Expenditures	5000-5999	36,777,306.00	-0.69%	36,522,830.00	-0.45%	36,356,802.00
6. Capital Outlay	6000-6999	256,117.00	0.00%	256,117.00	0.00%	256,117.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	254,993.00	0.44%	256,118.00	0.49%	257,363.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(445,013.00)	0.62%	(447,785.00)	0.70%	(450,915.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,505,746.00	0.00%	3,255,746.00	0.00%	3,255,746.00
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)		274,346,367.00	0.73%	276,357,833.00	0.86%	278,726,756.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(11,900,438.26)		(10,472,914.00)		(9,048,557.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		43,918,828.84		32,018,390.58		21,545,476.58
2. Ending Fund Balance (Sum lines C and D1)		32,018,390.58		21,545,476.58		12,496,919.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	719,478.00		719,478.00		719,478.00
b. Restricted	9740	7,528,908.33		7,528,908.33		7,528,908.33
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	5,978,232.00		7,317,605.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,486,928.00		5,527,157.00		8,361,803.00
2. Unassigned/Unappropriated	9790	12,304,844.33		452,328.25		(4,113,269.75)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		32,018,390.66		21,545,476.58		12,496,919.58



Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,486,928.00		5,527,157.00		8,361,803.00
c. Unassigned/Unappropriated	9790	12,304,844.33		452,328.25		(4,113,269.75)
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)		17,791,772.33		5,979,485.25		4,248,533.25
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.49%		2.16%		1.52%
<b>F. RECOMMENDED RESERVES</b>						
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		30,335.82		30,045.14		29,984.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		274,346,367.00		276,357,833.00		278,726,756.00
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)		274,346,367.00		276,357,833.00		278,726,756.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,486,927.34		5,527,156.66		8,361,802.68
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)		5,486,927.34		5,527,156.66		8,361,802.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	301,205,371.39
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	29,858,393.24
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	278,050.86
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,293,194.01
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	209,993.00
4. Other Transfers Out	All	9200	7200-7299	44,100.00
5. Interfund Transfers Out	All	9300	7600-7629	4,042,929.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	725,721.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	752,420.35
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				8,346,408.22
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	46,590.05
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				263,047,159.98
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				263,047,159.98

<b>Section II - Expenditures Per ADA</b>		<b>2011-12 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		32,468.63
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		32,468.63
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		32,468.63
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,101.58
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	232,284,527.29	7,129.17
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	232,284,527.29	7,129.17
B. Required effort (Line A.2 times 90%)	209,056,074.56	6,416.25
C. Current year expenditures (Line I.G and Line II.F)	263,047,159.98	8,101.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

**Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)**

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	95,494.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				95,494.00

<b>Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)</b>		
<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	263,047,159.98	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,101.58
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,346.02	6,489.02
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,489.02	6,701.02
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,489.02	6,701.02
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	54.24	56.00
c. Revenue Limit ADA	0033	32,561.60	32,447.68
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	213,059,014.82	219,249,622.71
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	213,059,014.82	219,249,622.71
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	169,164,596.59	170,418,346.74
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	2,857,347.00	2,190,600.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	846,908.35	602,682.82
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)	- - -	2,010,438.65	1,587,917.18
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	171,175,035.24	172,006,263.92

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	90,456,118.16	92,076,953.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	1,241,651.00	1,241,651.00
28. Less: Charter Schools In-lieu Taxes	0595	504,351.00	522,839.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	91,193,418.16	92,795,765.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		10,996,076.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	79,981,617.08	68,214,422.92
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	331,410.00	335,043.00
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	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(331,410.00)	(335,043.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	79,650,207.08	67,879,379.92
43. Less: Revenue Limit State Apportionment Receipts	---	47,321,017.68	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	32,329,189.40	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	539,105.00	539,105.00
46. California High School Exit Exam	9002	721,756.00	721,756.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	229,030.00	229,030.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	108,007.00	108,034.00



Current LEA: 07-61754-000000 Mt. Diablo Unified		
Selected SELPA: BA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BA	Mt. Diablo Unified	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,047,285.33)	0.00	(668,740.00)				
Other Sources/Uses Detail					0.00	4,042,929.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	147,996.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	989,954.00	0.00	197,065.00	0.00				
Other Sources/Uses Detail					3,842,929.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	747,507.08	0.00	471,675.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	49,011.17	0.00						
Other Sources/Uses Detail					869,980.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	89,543.82	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	23,273.26	0.00						
Other Sources/Uses Detail					810,000.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	869,980.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	810,000.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>2,047,285.33</b>	<b>(2,047,285.33)</b>	<b>668,740.00</b>	<b>(668,740.00)</b>	<b>5,722,909.00</b>	<b>5,722,909.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,980,991.00)	0.00	(445,013.00)				
Other Sources/Uses Detail					0.00	3,505,746.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	155,812.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	984,898.00	0.00	128,988.00	0.00				
Other Sources/Uses Detail					3,305,746.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	840,281.00	0.00	316,025.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					810,000.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	810,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>1,980,991.00</b>	<b>(1,980,991.00)</b>	<b>445,013.00</b>	<b>(445,013.00)</b>	<b>4,315,746.00</b>	<b>4,315,746.00</b>		

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)	33,193.89	33,214.30	N/A	Met
Second Prior Year (2010-11)	32,658.38	32,659.75	N/A	Met
First Prior Year (2011-12)	32,536.57	32,561.60	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	32,447.68			

**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)	34,316	34,316	0.0%	Met
Second Prior Year (2010-11)	34,088	34,116	N/A	Met
First Prior Year (2011-12)	33,955	33,877	0.2%	Met
Budget Year (2012-13)	31,827			

**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)	32,608	34,316	95.0%
Second Prior Year (2010-11)	32,501	34,116	95.3%
First Prior Year (2011-12)	32,383	33,877	95.6%
		Historical Average Ratio:	95.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.8%</b>

**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)	30,336	31,827	95.3%	Met
1st Subsequent Year (2013-14)	30,045	31,527	95.3%	Met
2nd Subsequent Year (2014-15)	29,984	31,463	95.3%	Met

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

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

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

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



**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,489.02	6,701.02	6,869.02	7,055.02
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)	5,152.15	5,208.57	5,339.15	5,483.73
d. Prior Year Funded BRL per ADA		5,152.15	5,208.57	5,339.15
e. Difference (Step 1c minus Step 1d)		56.42	130.58	144.58
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.10%	2.51%	2.71%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	32,561.60	32,447.68	32,177.18	31,889.48
b. Prior Year Revenue Limit (Funded) ADA		32,561.60	32,447.68	32,177.18
c. Difference (Step 2a minus Step 2b)		(113.92)	(270.50)	(287.70)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.35%	-0.83%	-0.89%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		0.75%	1.68%	1.82%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>-0.25% to 1.75%</b>	<b>.68% to 2.68%</b>	<b>.82% to 2.82%</b>

**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)	91,697,769.16	93,318,604.00	93,318,604.00	93,318,604.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)
<b>Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):</b>	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)	171,347,976.24	161,197,984.00	163,906,110.13	166,889,201.33
District's Projected Change in Revenue Limit:		-5.92%	1.68%	1.82%
<b>Revenue Limit Standard:</b>		<b>-0.25% to 1.75%</b>	<b>.68% to 2.68%</b>	<b>.82% to 2.82%</b>
<b>Status:</b>		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)

Clayton Valley High School becomes a conversion charter on July 1, 2012. The subsequent loss of ADA is approximately 5.5%. While we continue to report their ADA, they will get funded at the charter school rate as a subtraction from the district's revenue limit.

**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)	132,431,941.77	146,278,581.34	90.5%
Second Prior Year (2010-11)	135,029,585.49	144,324,226.16	93.6%
First Prior Year (2011-12)	146,749,535.84	158,050,983.05	92.8%
	Historical Average Ratio:		92.3%

  

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>89.3% to 95.3%</b>	<b>89.3% to 95.3%</b>	<b>89.3% to 95.3%</b>

**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)	140,425,561.00	151,983,011.00	92.4%	Met
1st Subsequent Year (2013-14)	141,926,431.00	153,504,653.00	92.5%	Met
2nd Subsequent Year (2014-15)	143,440,735.00	155,038,771.00	92.5%	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):	0.75%	1.68%	1.82%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.25% to 10.75%</b>	<b>-8.32% to 11.68%</b>	<b>-8.18% to 11.82%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.25% to 5.75%	-3.32% to 6.68%	-3.18% to 6.82%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2011-12)	30,011,255.79		
Budget Year (2012-13)	23,841,277.00	-20.56%	Yes
1st Subsequent Year (2013-14)	23,642,111.00	-0.84%	No
2nd Subsequent Year (2014-15)	23,430,171.00	-0.90%	No

**Explanation:** (required if Yes)  
Federal revenue that is subject to deferred revenue is budgeted to be fully spent until the closing of the books, then the carryover is adjusted upward.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2011-12)	68,503,786.23		
Budget Year (2012-13)	67,449,758.00	-1.54%	No
1st Subsequent Year (2013-14)	68,558,451.00	1.64%	No
2nd Subsequent Year (2014-15)	69,778,669.00	1.78%	No

**Explanation:** (required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2011-12)	14,899,129.90		
Budget Year (2012-13)	10,477,066.00	-29.68%	Yes
1st Subsequent Year (2013-14)	10,419,724.00	-0.55%	No
2nd Subsequent Year (2014-15)	10,358,735.00	-0.59%	No

**Explanation:** (required if Yes)  
One time donations are not included in the adopted budget until they are received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2011-12)	17,443,580.64		
Budget Year (2012-13)	9,416,162.00	-46.02%	Yes
1st Subsequent Year (2013-14)	9,339,744.00	-0.81%	No
2nd Subsequent Year (2014-15)	9,258,303.00	-0.87%	No

**Explanation:** (required if Yes)  
Carryover budgets are posted to object 4300 until expended by the site and transferred into the appropriate codes. Carryover will not roll into the budget year until the closing of the books.

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

First Prior Year (2011-12)	45,465,368.32		
Budget Year (2012-13)	36,777,306.00	-19.11%	Yes
1st Subsequent Year (2013-14)	36,522,830.00	-0.69%	No
2nd Subsequent Year (2014-15)	36,356,802.00	-0.45%	No

**Explanation:**  
(required if Yes)

One time categorical budgets are not rolled forward. Any carryover budgets will not roll forward until the closing of the books in September.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2011-12)	113,414,171.92		
Budget Year (2012-13)	101,768,101.00	-10.27%	Not Met
1st Subsequent Year (2013-14)	102,620,286.00	0.84%	Met
2nd Subsequent Year (2014-15)	103,567,575.00	0.92%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2011-12)	62,908,948.96		
Budget Year (2012-13)	46,193,468.00	-26.57%	Not Met
1st Subsequent Year (2013-14)	45,862,574.00	-0.72%	Met
2nd Subsequent Year (2014-15)	45,615,105.00	-0.54%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Federal revenue that is subject to deferred revenue is budgeted to be fully spent until the closing of the books, then the carryover is adjusted upward.

**Explanation:**

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

**Explanation:**

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

One time donations are not included in the adopted budget until they are received.

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

**Explanation:**

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

Carryover budgets are posted to object 4300 until expended by the site and transferred into the appropriate codes. Carryover will not roll into the budget year until the closing of the books.

**Explanation:**

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

One time categorical budgets are not rolled forward. Any carryover budgets will not roll forward until the closing of the books in September.

**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? No
- 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) 0.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	274,346,367.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	274,346,367.00	2,743,463.67	5,924,786.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	5,438,064.00	5,982,076.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	11,313,395.10	30,832,653.59	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			5,994,766.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			24,742,305.51
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)	16,751,459.10	36,814,729.59	30,737,071.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	282,571,754.98	271,746,013.77	299,738,298.15
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)	282,571,754.98	271,746,013.77	299,738,298.15
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	5.9%	13.5%	10.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.0%</b>	<b>4.5%</b>	<b>3.4%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	261,367.42	153,440,303.25	N/A	Met
Second Prior Year (2010-11)	20,752,362.52	147,800,003.95	N/A	Met
First Prior Year (2011-12)	(9,216,138.23)	162,037,562.05	5.7%	Not Met
Budget Year (2012-13) (Information only)	(11,837,810.18)	155,488,757.00		

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	5,061,118.60	24,529,700.80	N/A	Met
Second Prior Year (2010-11)	18,725,556.07	24,791,068.22	N/A	Met
First Prior Year (2011-12)	32,989,860.85	45,543,430.74	N/A	Met
Budget Year (2012-13) (Information only)	36,327,292.51			

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

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	30,336	30,045	29,984
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>3%</b>

**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)	274,346,367.00	276,357,833.00	278,726,756.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	274,346,367.00	276,357,833.00	278,726,756.00
4. Reserve Standard Percentage Level	2%	2%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,486,927.34	5,527,156.66	8,361,802.68
6. Reserve Standard - by Amount (\$61,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,486,927.34</b>	<b>5,527,156.66</b>	<b>8,361,802.68</b>

**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)	5,486,928.00	5,527,157.00	8,361,803.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,304,844.33	452,328.25	(4,113,269.75)
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)	17,791,772.33	5,979,485.25	4,248,533.25
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.49%	2.16%	1.52%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,486,927.34</b>	<b>5,527,156.66</b>	<b>8,361,802.68</b>
Status:	Met	Met	Not Met

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

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

Ongoing state deficits and the conversion of Clayton Valley to a charter school, with the State's funding structure that causes the district to contribute \$980 per ADA more than the revenue limit to fund Clayton Valley as a charter beginning in the budget year are causing the deficit to balloon. The board will be addressing additional cuts to deal with these cost pressures at first interim.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

Yes

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

The district is spending down its fund balances to cover operations while awaiting the State's fiscal situation to improve. Absent improvement, the Board will address cuts for first interim after the outcome of the State election on the tax measures known.

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

Yes

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

The Governor's tax measure is on the ballot for November 2012. The tax measures passage is included in the multi-year projection. A reserve has been created to deal with its failure.

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2011-12)	(47,945,731.96)			
Budget Year (2012-13)	(45,685,369.00)	(2,260,362.96)	-4.7%	Met
1st Subsequent Year (2013-14)	(45,978,266.00)	292,897.00	0.6%	Met
2nd Subsequent Year (2014-15)	(46,241,647.00)	263,381.00	0.6%	Met

<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met

<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2011-12)	4,042,929.00			
Budget Year (2012-13)	3,505,746.00	(537,183.00)	-13.3%	Not Met
1st Subsequent Year (2013-14)	3,255,746.00	(250,000.00)	-7.1%	Met
2nd Subsequent Year (2014-15)	3,255,746.00	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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

The district decreased its interfund transfers to Adult Education and Deferred Maintenance using tier 3 flexibility.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5			1,063,245
Certificates of Participation				
General Obligation Bonds	various	51-8xxx, 52-8xxx	51-7xxx, 52-7xxx	520,312,773
Supp Early Retirement Program				
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
City of Pittsburg construction loan				5,309,390

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	209,993	209,993	209,993	209,993
Certificates of Participation				
General Obligation Bonds	132,247,217	28,289,400	36,600,918	34,726,225
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Pittsburg construction loan	130,179	0	0	0
<b>Total Annual Payments:</b>	<b>132,587,389</b>	<b>28,499,393</b>	<b>36,810,911</b>	<b>34,936,218</b>
<b>Has total annual payment increased over prior year (2011-12)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

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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	

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

Actuarial

Data must be entered.

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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	6,122,410.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			



**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:

The district is insured through various JPAs for the types of insurance noted above.
--

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				

Data must be entered for all years.

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

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Jun 18, 2012
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Jun 04, 2012
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Jun 04, 2012
--------------

4. Period covered by the agreement:

Begin Date:

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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)?

Yes	Yes	Yes
-----	-----	-----

**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

--

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

7. Amount included for any tentative salary schedule increases

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

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

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


**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:


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

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

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


**Certificated (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)
--------------------------	----------------------------------	----------------------------------


**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				

Data must be entered for all years.

**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.

Yes

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

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

Negotiations Settled

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

Jun 18, 2012

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:

Yes  
Jun 04, 2012

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:

Yes  
Jun 04, 2012

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

7. Amount included for any tentative salary schedule increases

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

**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)

**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:


**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)

**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)

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

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

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

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

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

Data must be entered for all years.

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

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

Yes
-----

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	0		
% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%		

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of H&W benefit changes included in the budget and MYPs?			
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**

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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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)

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

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SACS2012 Financial Reporting Software - 2012.1.0  
6/23/2012 6:57:37 PM

07-61754-0000000

July 1 Budget (Single Adoption)  
2012-13 Budget

**Technical Review Checks**

**Mt. Diablo Unified**

**Contra Costa County**

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

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

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.



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6/23/2012 7:01:00 PM

07-61754-0000000

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

Mt. Diablo Unified

Contra Costa County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

Mt. Diablo Unified School District  
Staffing Summary 2012-13  
Full-Time Equivalent (FTE)

	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
Level of Restriction:	Unrestricted	Partially Restricted	Partially Restricted	Partially Restricted	Restricted	
Resource Code:	0000-1999	33XX, 65XX	7230, 7240, 8150	2430, prog. 3151	2000-9999 (excl. part rest'd)	

**All Funds**

Certificated	1,274.48	307.39	-	7.60	245.38	1,834.86
Classified	580.33	328.18	133.47	0.94	80.23	1,123.14
Board Members	5.00	-	-	-	-	5.00
<b>All Funds</b>	<b>1,859.81</b>	<b>635.57</b>	<b>133.47</b>	<b>8.54</b>	<b>325.61</b>	<b>2,963.00</b>

**General Fund (Fund 01)**

Certificated	1,261.77	307.39	-	7.60	245.38	1,824.74
Classified†	405.44	328.18	133.47	0.94	80.23	945.65
Board Members	5.00	-	-	-	-	5.00
<b>General Fund</b>	<b>1,672.21</b>	<b>635.57</b>	<b>133.47</b>	<b>8.54</b>	<b>325.61</b>	<b>2,775.39</b>

†Transitioning bus driver FTE to route-hour based FTE effective 7/1/12

**Eagle Peak Charter School Fund (County Fund 80, SACS Fund 09)**

Certificated	3.09	-	-	-	-	3.09
Classified	11.00	-	-	-	-	11.00
<b>Eagle Peak Charter School Fund</b>	<b>14.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14.09</b>

**Adult Education Fund (County Fund 70, SACS Fund 11)**

Certificated**	9.63	-	-	-	-	9.63
Classified	23.27	-	-	-	-	23.27
<b>Adult Education Fund</b>	<b>32.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32.90</b>

**Food Services Fund (County Fund 46, SACS Fund 13)**

Certificated	-	-	-	-	-	-
Classified	115.44	-	-	-	-	115.44
<b>Food Services Fund</b>	<b>115.44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115.44</b>

**Measure C 2010 Series A Fund (County Funds 16 and 17, SACS Fund 21)**

Certificated	-	-	-	-	-	-
Classified	11.47	-	-	-	-	11.47
<b>Measure C 2010 Series A Fund</b>	<b>11.47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11.47</b>

**Developer Fee Fund (County Funds 11 and 21, SACS Fund 25)**

Certificated	-	-	-	-	-	-
Classified	0.66	-	-	-	-	0.66
<b>Developer Fee Fund</b>	<b>0.66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.66</b>

**State School Building Fund - Proposition 55 (County Funds 33 to 35, SACS Fund 35)**

Certificated	-	-	-	-	-	-
Classified	0.94	-	-	-	-	0.94
<b>State School Building Fund - Proposition 55</b>	<b>0.94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.94</b>

**Measure A Operating Fund (County Fund 12, SACS Fund 49)**

Certificated	-	-	-	-	-	-
Classified	12.13	-	-	-	-	12.13
<b>Measure A Operating Fund</b>	<b>12.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12.13</b>

1.0 FTE (Full-Time Equivalent) = one full-time position

\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

\*\*Excludes Adult Education Teachers (hourly)

Mt. Diablo Unified School District  
Teacher Distribution 2012-13

Site	Level of Restriction: Resource Code:	General Purpose Unrestricted 0000-1999	Special Education Partially Restricted 33XX, 65XX	Other* Partially Restricted 2430, pgm 3151	Special Projects Restricted 2000-9999 (excl. part rest'd)	Adopted Budget FTE
<b>Elementary *</b>						
112	Ayers	12.70	3.60	-	-	16.30
114	Bancroft	14.50	1.80	-	-	16.30
115	Bel Air	14.75	0.70	-	11.15	26.60
119	Cambridge	31.10	0.80	-	7.14	39.04
175	Delta View	29.10	0.60	-	1.20	30.90
132	El Monte	16.95	3.60	-	0.40	20.95
134	Fair Oaks	11.00	2.50	-	1.00	14.50
140	Gregory Gardens	13.00	2.00	-	0.10	15.10
142	Hidden Valley	24.95	4.20	-	0.40	29.55
143	Highlands	21.10	3.60	-	-	24.70
152	Meadow Homes	39.04	0.70	-	24.16	63.90
153	Monte Gardens	19.20	2.20	-	-	21.40
154	Mt. Diablo	26.95	2.00	-	-	28.95
156	Mountain View	12.50	5.00	-	-	17.50
168	Pleasant Hill	22.70	1.90	-	1.29	25.89
174	Rio Vista	12.03	0.70	-	3.77	16.50
176	Sequoia	18.70	0.40	-	-	19.10
178	Shore Acres	14.93	0.52	-	10.25	25.70
179	Silverwood	12.80	4.40	-	-	17.20
181	Strandwood	20.05	3.50	-	-	23.55
182	Sun Terrace	20.00	3.60	-	-	23.60
187	Valhalla	19.00	3.60	-	-	22.60
188	Valle Verde	14.80	3.00	-	-	17.80
191	Walnut Acres	19.90	0.80	-	0.78	21.48
192	Westwood	12.90	6.60	-	0.10	19.60
196	Woodside	15.10	3.40	-	0.30	18.80
197	Wren Avenue	18.70	0.90	-	1.20	20.80
198	Ygnacio Valley	22.20	1.60	-	6.10	29.90
<b>Subtotal - Elementary</b>		<b>530.66</b>	<b>68.22</b>	<b>-</b>	<b>69.32</b>	<b>668.20</b>
*PE Prep and Vocal Music are being identified at assigned sites effective 7/1/12						
<b>Middle</b>						
222	Diablo View	22.34	4.00	-	-	26.34
231	El Dorado	36.50	7.00	-	1.72	45.22
235	Foothill	35.00	3.00	-	-	38.00
260	Oak Grove	23.88	4.62	-	12.74	41.24
267	Pine Hollow	25.90	5.50	-	0.40	31.80
271	Pleasant Hill	30.13	2.50	-	0.01	32.64
273	Riverview	25.97	4.20	-	12.86	43.03
280	Sequoia	32.86	1.00	-	0.14	34.00
289	Valley View	29.93	7.10	-	-	37.03
<b>Subtotal - Middle</b>		<b>262.51</b>	<b>38.92</b>	<b>-</b>	<b>27.87</b>	<b>329.30</b>
<b>High</b>						
324	College Park	68.40	7.00	-	1.80	77.20
326	Concord	54.00	12.50	-	4.00	70.50
355	Mt. Diablo	52.43	9.60	2.00	25.30	89.33
358	Northgate	55.40	5.00	-	1.20	61.60
399	Ygnacio Valley	42.70	6.50	-	5.90	55.10
<b>Subtotal - High</b>		<b>272.93</b>	<b>40.60</b>	<b>2.00</b>	<b>38.20</b>	<b>353.73</b>
<b>Continuation High</b>						
462	Olympic	14.00	3.00	2.00	0.20	19.20
<b>Subtotal - Continuation High</b>		<b>14.00</b>	<b>3.00</b>	<b>2.00</b>	<b>0.20</b>	<b>19.20</b>
<b>Necessary Small High</b>						
437	Gateway	2.00	-	-	-	2.00
441	Prospect	2.00	-	-	-	2.00
447	Summit	4.20	-	-	-	4.20
457	Crossroads	2.07	-	-	0.40	2.47
459	Nueva Vista	2.00	-	-	-	2.00
<b>Subtotal - Necessary Small High</b>		<b>12.27</b>	<b>-</b>	<b>-</b>	<b>0.40</b>	<b>12.67</b>

1.0 FTE (Full-Time Equivalent) = one full-time position

\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

Mt. Diablo Unified School District  
Teacher Distribution 2012-13

Site	Level of Restriction: Resource Code:	General Purpose Unrestricted 0000-1999	Special Education Partially Restricted 33XX, 65XX	Other* Partially Restricted 2430, pgm 3151	Special Projects Restricted 2000-9999 (excl. part rest'd)	Adopted Budget FTE
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**Special Education**

705	Bridge	-	8.00	-	-	8.00
708	Alliance In-House Mental Health	-	9.00	-	-	9.00
713	Riverview In-House Mental Health	-	3.00	-	-	3.00
728	Fam First In-Hse Mental Health	-	3.00	-	-	3.00
761	Sunrise In-House Mental Health	-	2.00	-	-	2.00
766	Sunrise Center	0.20	6.00	-	-	6.20
777	Shadelands Center	-	8.00	-	-	8.00
785	Pleasant Hill In-House Mental Health	-	1.00	-	-	1.00
<b>Subtotal - Special Education</b>		<b>0.20</b>	<b>40.00</b>	<b>-</b>	<b>-</b>	<b>40.20</b>

**Special Programs**

009	Diablo Day Community School	-	0.60	2.60	-	3.20
021	Home & Hospital	6.00	-	-	-	6.00
044	Horizons: Center for Independent Study	7.00	-	-	-	7.00
048	Gregory Gardens Preschool	-	10.50	-	-	10.50
094	After-School Program	-	-	-	6.21	6.21
<b>Subtotal - Special Programs</b>		<b>13.00</b>	<b>11.10</b>	<b>2.60</b>	<b>6.21</b>	<b>32.91</b>

**District Wide and District Office**

Resr	Prog	Program Description					
0000	0047	General Purpose Intervention	0.60	-	-	-	0.60
0000	0089	Elementary Vocal Music*	0.47	-	-	-	0.47
0000	0700	Traveling Teacher periods (Secondary)	0.60	-	-	-	0.60
0000	0700	Teacher (WASC)	0.60	-	-	-	0.60
0000	0700	Teachers (Unallocated)	19.49	-	-	-	19.49
0000	0881	Traveling (Necessary Small High School)	1.00	-	-	-	1.00
6500	1811	Resource Staffing	-	2.60	-	-	2.60
6500	1816	Assessment Services Staffing	-	0.20	-	-	0.20
6500	1818	DIS - Supplemental - Staffing	-	4.80	-	-	4.80
6500	1819	DIS - Other Specialized - Staffing	-	12.00	-	-	12.00
6500	1820	Sp. Ed. Consent Decree - Staffing	-	1.20	-	-	1.20
3181	3081	Title I School Improvement Grant	-	-	-	1.17	1.17
3181	3082	ARRA Title I, SIG	-	-	-	0.11	0.11
4203	3164	Title III - Limited English Proficiency Student	-	-	-	3.87	3.87
7091	3825	EIA LEP (Economic Impact Aid - Limited English Proficient)	-	-	-	14.17	14.17
9010	3970	Outside Agency (teacher on loan to MDEA)	-	-	2.00	-	2.00
<b>Subtotal - District Wide and District Office</b>			<b>22.76</b>	<b>20.80</b>	<b>2.00</b>	<b>19.31</b>	<b>64.88</b>

\*Identified at assigned sites effective 7/1/12; this is the unassigned balance

<b>Total</b>	<b>1,128.33</b>	<b>222.64</b>	<b>8.60</b>	<b>161.51</b>	<b>1,521.08</b>
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1.0 FTE (Full-Time Equivalent) = one full-time position

\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2012-13

Job Code	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
			0000-1999	33XX, 65XX	7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	
<b>General Fund (Fund 01)</b>								
<b>MDEA (Mt. Diablo Education Association)</b>								
AUDIOLOGST	AUDIOLOGIST		-	1.60000	-	-	-	1.60000
NURSE	NURSE		7.15000	2.45000	-	-	-	9.60000
NURSEEXT	NURSE EXTENDED YEAR		-	1.00000	-	-	-	1.00000
TCHRRESC	RESOURCE SPECIALIST		-	59.24203	-	-	0.75797	60.00000
SPEECHTHER	SPEECH THERAPIST		-	38.10000	-	-	-	38.10000
SPEECHEXT	SPEECH THERAPIST EXTENDED YEAR		-	7.00000	-	-	-	7.00000
TCHRADPTPE	TEACHER ADAPTIVE PE		-	4.20000	-	-	-	4.20000
TCHRAFTR	TEACHER AFTER SCHOOL PROG		-	-	-	-	6.70600	6.70600
TCHRALT	TEACHER ALTERNATIVE ED		19.27000	-	-	-	-	19.27000
TCHRSTVTC	TEACHER ASSISTIVE TECHN SPEC		-	1.00000	-	-	-	1.00000
TCHRAUG	TEACHER AUG/ALT COMM SPEC		-	1.20000	-	-	-	1.20000
TCHRCIS	TEACHER CNTR FOR IND STUDY		7.00000	-	-	-	-	7.00000
TCHRPARC	TEACHER COACH PAR-BTSA		9.00000	-	-	-	-	9.00000
TCHRCOSP	TEACHER COACH/SPECIALIST		-	-	-	-	20.00000	20.00000
TCHRCOMDAY	TEACHER COMM DAY SCHOOL		-	-	-	2.00000	-	2.00000
TCHRCONT	TEACHER CONTINUATION		14.00000	-	-	-	-	14.00000
TCHRCPACOR	TEACHER CA PARTNR ACAD COORD TIME		1.60000	-	-	-	-	1.60000
TCHRDIS	TEACHER DIS		-	16.50000	-	-	-	16.50000
TCHRELVO	TEACHER ELEM VOCAL MUSIC		14.27000	-	-	-	0.40000	14.67000
TCHRELEM	TEACHER ELEMENTARY		504.88296	-	-	-	46.11649	550.99945
TCHRESL	TEACHER ESL		-	-	-	-	30.30400	30.30400
TCHRIIS	TEACHER INTERVENTION & INSTL SUPP		17.91050	-	-	0.60000	20.05950	38.57000
TCHRPARL	TEACHER LEADER PAR-BTSA		1.00000	-	-	-	-	1.00000
LIBRARIAN	TEACHER LIBRARY MEDIA		17.50000	-	-	-	0.70001	18.20001
TCHRLOAN	TEACHER ON LOAN		-	-	-	-	-	-
TCHROTHCLS	TEACHER OTHER CLASSROOM		1.20000	-	-	-	-	1.20000
TCHRPREP	TEACHER PE PREP		4.00000	-	-	-	-	4.00000
TCHRROP	TEACHER ROP		-	-	-	-	7.70000	7.70000
TCHRSDC	TEACHER SDC		-	140.70000	-	-	-	140.70000
TCHRSEC	TEACHER SECONDARY		528.69226	-	-	-	49.32030	578.01256
TCHRSECAD	TEACHER SECONDARY ATHLETIC DIR		1.00000	-	-	-	-	1.00000
TCHRSECMUS	TEACHER SECONDARY SCH INSTR MUSIC		11.69093	-	-	-	0.14907	11.84000
TCHRSECVOC	TEACHER SECONDARY VOCAL MUSIC		2.81000	-	-	-	-	2.81000
<b>Subtotal - MDEA (General Fund)</b>			<b>1,162.97665</b>	<b>272.99203</b>	<b>-</b>	<b>2.60000</b>	<b>182.21334</b>	<b>1,620.78202</b>
<b>MDSPA (Mt. Diablo School Psychologists Association)</b>								
BEHAVHLTH1	BEHAVIOR HEALTH SPECIALIST I		-	-	-	-	6.00000	6.00000
BEHAVHLTH2	BEHAVIOR HEALTH SPECIALIST II		-	-	-	-	18.00000	18.00000
PSYCHOLGST	PSYCHOLOGIST		1.69000	22.10000	-	-	12.71000	36.50000
<b>Subtotal - MDSPA (General Fund)</b>			<b>1.69000</b>	<b>22.10000</b>	<b>-</b>	<b>-</b>	<b>36.71000</b>	<b>60.50000</b>
<b>CSEA (California School Employees Association)</b>								
ASTVTEC	ASSISTIVE TECHNOLOGY ASST		-	1.75000	-	-	-	1.75000
AHI	ASST TO THE HEARING IMPAIRED		-	8.99375	-	-	0.50000	9.49375
AHI2	ASST TO THE HEARING IMPD 2		-	2.68750	-	-	-	2.68750
CAMPSUP	CAMPUS SUPERVISOR I		13.12500	-	-	-	0.37500	13.50000
CAMPSUP2	CAMPUS SUPERVISOR II		9.60000	-	-	-	0.75000	10.35000
CHLDATT1	CHILD ATTENDANT		4.50000	-	-	-	-	4.50000
CHLDATT2	CHILD ATTENDANT II		2.25000	-	-	-	-	2.25000
COMSVCA	COMMUNITY SERVICE ASSISTANT		3.41250	-	-	-	6.87500	10.28750
EDINT	EDUCATIONAL INTERPRETER		-	13.11250	-	-	-	13.11250
HLTHASST	HEALTH ASST-LVN SP ED-IEP		2.50000	3.23500	-	-	-	5.73500
IA	INSTRUCTIONAL ASSISTANT		-	-	-	-	19.67000	19.67000
IABIL	INSTRUCTIONAL ASSISTANT-BILINGUAL		0.62500	-	-	-	1.47500	2.10000
IACOMP	INST ASST COMPUTER		0.23750	-	-	-	2.42500	2.66250
IAVIS1	INST ASST VISUALLY IMPAIRED I		-	2.67500	-	-	-	2.67500
JOBDEV	JOB DEVELOPER COACH		-	3.00000	-	-	-	3.00000
RESRWRK	RESOURCE WRKR SCHOOL/FAMILY		-	-	-	-	1.29375	1.29375
SRIAPE	SENIOR INST ASST PHYSICAL EDUC		6.00000	-	-	-	-	6.00000
SRIA	SENIOR INSTRUCTIONAL ASSISTANT		2.37500	-	-	-	10.94375	13.31875
SEA1IEPX	SEA1 IEP 1 EXTRA DAY		-	0.75000	-	-	-	0.75000
SEA2XCLS	SEA2 CLS 1 EXTRA DAY		-	11.25000	-	-	-	11.25000
SEA2XIEP	SEA2 IEP 1 EXTRA DAY		-	0.75000	-	-	-	0.75000
SEA1CLS	SPEC ED ASST I CLASSROOM		-	56.70125	-	-	-	56.70125
SEA1IEP	SPEC ED ASST I IEP		-	21.43750	-	-	-	21.43750
SEA2CLS	SPEC ED ASST II CLASSROOM		-	137.51125	-	-	-	137.51125
SEA2IEP	SPEC ED ASST II IEP		-	30.96875	-	-	-	30.96875
SEA3G	SPECIAL ED/GENERAL ED ASST III		-	8.00000	-	-	-	8.00000
SEA4B	SPECIAL ED ASST IV BEHAVIOR ASST		-	3.00000	-	-	-	3.00000
SPEDTRAN	SPECIAL ED TRANSPORTATION ASST		-	-	4.37500	-	-	4.37500
<b>Subtotal - CSEA (General Fund)</b>			<b>44.62500</b>	<b>305.82250</b>	<b>4.37500</b>	<b>-</b>	<b>44.30750</b>	<b>399.13000</b>
<b>Local One - Clerical/Secretarial/Technical</b>								
ACCOUNT	ACCOUNTANT		0.93750	-	-	-	-	0.93750
ADACTAB	AD ED ACCOUNTABILITY SPECIALST		-	-	-	-	0.03750	0.03750
ADACTSP	AD ED ACCOUNTING SPECIALIST		-	-	-	-	0.04313	0.04313

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Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2012-13

Job Code	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
			Unrestricted 0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	
ADMSEC	ADMIN SECRETARY		3.75000	0.57188	-	-	0.36563	4.68751
ADMSEC2	ADMIN SECRETARY II		1.31250	-	-	-	0.56251	1.87501
ATTSRC	ATTEND STUDENT RECORDS COORD		0.93750	-	-	-	-	0.93750
ATTSEC	ATTENDANCE SECRETARY		13.12500	-	-	-	-	13.12500
AUTOCAD	AUTOCAD DRAFT/PLAN ROOM TECH		-	-	0.04687	-	-	0.04687
BUYER	BUYER		0.93750	-	-	-	-	0.93750
CARADV	CAREER COLLEGE ADVISOR		5.25000	-	-	-	-	5.25000
CHWLF	CHILD WELFARE & ATTEND LIAISON		2.81250	-	-	-	0.93750	3.75000
COMSCCOR	COMMUNITY SCHOOL COORDINATOR		-	-	-	-	3.33750	3.33750
COMPOP	COMPUTER OPERATOR		0.93750	-	-	-	-	0.93750
COPY	COPY MACHINE OPERATOR		0.30000	-	-	-	-	0.30000
ELEMSEC	ELEMENTARY SCHOOL SECRETARY		24.50000	-	-	-	-	24.50000
FISAN	FISCAL ANALYST I		1.40626	0.93750	0.46875	-	-	2.81251
FISAN2	FISCAL ANALYST II		0.23438	-	-	-	0.70314	0.93752
IMA	INSTRUCTIONAL MEDIA ASST I		2.35000	-	-	-	-	2.35000
IMA2	INSTRUCTIONAL MEDIA ASST II		4.67500	-	-	-	0.40000	5.07500
INTACKL	INTERMEDIATE ACCOUNT CLERK		3.75000	-	-	-	0.17500	3.92500
INTYP	INTERMEDIATE TYPIST CLERK		1.23750	-	0.93750	-	2.98750	5.16250
BUYERLD	LEAD BUYER		0.93750	-	-	-	-	0.93750
MAIL	MAIL CLERK		1.43750	-	-	-	-	1.43750
MEDIA	MEDIA SERVICE ASSISTANT I		0.93750	-	-	-	-	0.93750
NSHCLER	NSHS CLERICAL SUPPORT		0.47500	-	-	-	-	0.47500
PAYAN	PAYROLL ANALYST		2.34375	-	-	-	-	2.34375
PERSAST	PERSONNEL ASSISTANT		4.68750	-	-	-	-	4.68750
PRINCLK	PRINCIPAL CLERK		0.93750	-	-	-	-	0.93750
PRMOM	PRINCIPAL SCHOOL OFFICE MANAGR		7.50000	-	-	-	-	7.50000
PRINTCO	PRINT COMPUTER/EQUIP OPERATOR		0.93750	-	-	-	-	0.93750
PRINTFI	PRINT FINISHER		0.93750	-	-	-	-	0.93750
PROGAN	PROGRAM ANALYST		0.46875	-	-	-	-	0.46875
HSREG	REGISTRAR HIGH SCHOOL		5.25000	-	-	-	-	5.25000
SOM	SCHOOL OFFICE MANAGER		26.25000	2.81250	-	0.93750	-	30.00000
SECTY	SECRETARY		17.25000	2.62500	0.93750	-	4.10000	24.91250
SECDISP	SECURITY OPERATOR DISP CLERK		2.81250	-	-	-	-	2.81250
SRACKL	SENIOR ACCOUNT CLERK		3.75000	0.56250	0.93750	-	0.93750	6.18750
SRSOM	SENIOR SCHOOL OFFICE MANAGER		8.43750	-	-	-	-	8.43750
SRSEC	SENIOR SECRETARY		3.29640	1.87500	-	-	7.01250	12.18390
SRTYP	SENIOR TYPIST CLERK		1.98126	-	1.78125	-	-	3.76251
STRES	STUDENT RESOURCE TECH		4.37500	-	-	-	-	4.37500
SWBRD	SWITCHBOARD OPERATOR		0.93750	-	-	-	-	0.93750
TESTASO	TEST PROGRAM ASSOCIATE		0.93750	-	-	-	-	0.93750
HSTREAS	TREASURER HIGH SCHOOL		4.37500	-	-	-	-	4.37500
TYPCLK	TYPIST CLERK		0.43750	-	-	-	1.02500	1.46250
<b>Subtotal - CST (General Fund)</b>			<b>170.14330</b>	<b>9.38438</b>	<b>5.10937</b>	<b>0.93750</b>	<b>22.62441</b>	<b>208.19896</b>
<b>Local One - Maintenance &amp; Operations</b>								
BUSDRTRN	BUS DRIVER TRAINER		-	-	1.87500	-	-	1.87500
BUSDRINST	BUS DRIVER/DELEG INSTRUCTOR		-	-	0.62500	-	-	0.62500
CARPENTER	CARPENTER		-	-	4.00000	-	-	4.00000
COMPEQTECH	COMPER OFFICE EQUIP TECH		1.00000	-	-	-	-	1.00000
CUSTLW1	CUSTODIAL LEADWORKER I		6.65000	-	0.35000	-	-	7.00000
CUSTLW2	CUSTODIAL LEADWORKER II		7.60000	-	0.40000	-	-	8.00000
CUSTLWRV	CUSTODIAL LEADWORKER ROVING2		1.00000	-	-	-	-	1.00000
CUSTODIAN	CUSTODIAN		13.90000	-	1.10000	-	-	15.00000
ELHEADCUS	CUSTODIAN ELEM HEAD		29.45000	0.95000	1.60000	-	-	32.00000
CUSTPM	CUSTODIAN PM		64.76875	0.62500	-	-	-	65.39375
CUSTPMRV	CUSTODIAN PM ROVING		2.00000	-	-	-	-	2.00000
DELSVCWK	DELIVERY SERVICE WORKER		0.47500	-	-	-	-	0.47500
ELECTSRLW	ELECT/ELECTRONIC SR LEADWORKER		-	-	1.00000	-	-	1.00000
ELECTRCN	ELECTRICIAN		-	-	2.00000	-	-	2.00000
MECHSRLW	ELECTRO MECHANICAL SR LEADWRK		-	-	1.00000	-	-	1.00000
ELMECHTECH	ELECTRO-MECHANICAL TECH		-	-	3.00000	-	-	3.00000
ELECTROTEC	ELECTRONIC TECH		-	-	1.00000	-	-	1.00000
EQUIPMECH	EQUIPMENT MECH		1.00000	-	-	-	-	1.00000
FIRESYSTEC	FIRE SYSTEMS TECHNICIAN		-	-	1.00000	-	-	1.00000
SRGNMTC	GENERAL MAINTENANCE WRK SR		-	-	1.00000	-	-	1.00000
GENMTCWK	GENRAL MAINTENANCE WORKER		-	-	1.00000	-	-	1.00000
GLAZCARP	GLAZIER/CARPENTER		-	-	1.00000	-	-	1.00000
GRNDEQOP	GROUNDS EQUIPMENT OPERATOR		2.00000	-	-	-	-	2.00000
GRNDSRLW	GROUNDS SR LEADWORKER		1.00000	-	-	-	-	1.00000
GRNDKEEPR	GROUNDSKEEPER		1.87500	-	-	-	-	1.87500
HEATEQUIP	HEATING EQUIP LUB-SVCE TECH		-	-	1.00000	-	-	1.00000
LOCKCARP	LOCKSMITH-CARPENTER		-	-	1.00000	-	-	1.00000
MECHTECHLW	MECHANICAL SERV TECH LEADWORKR		-	-	2.00000	-	-	2.00000
MECHTECH	MECHANICAL SERVICE TECHNICIAN		-	-	5.00000	-	-	5.00000
EQUIPOPER	MEDIUM EQUIPMENT OPERATOR		3.50000	-	-	-	0.50000	4.00000
TECHNET1	NETWORK TECHNICIAN I		7.73750	-	1.26250	-	1.00000	10.00000
TECHNET2	NETWORK TECHNICIAN II		0.85000	-	0.15000	-	-	1.00000

1.0 FTE (Full-Time Equivalent) = one full-time position  
\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2012-13

Job Code	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
			Unrestricted 0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	
TECHNET3	NETWORK TECHNICIAN III		0.50000	-	0.50000	-	-	1.00000
PAINTER	PAINTER		-	-	3.00000	-	-	3.00000
PLWLD SRLW	PLUM/WELD GEN MAINT SR LDWKR		-	-	1.00000	-	-	1.00000
PLUMBER	PLUMBER		-	-	2.00000	-	-	2.00000
ROOFER	ROOFER		-	-	1.00000	-	-	1.00000
BUSDRIV	SCHOOL BUS DRIVER*		-	-	70.25875	-	-	70.25875
SECURITYWK	SECURITY OPERATIONS WORKER		4.00000	-	-	-	-	4.00000
SITETE1	SITE SUPPORT TECH I		-	-	-	-	3.93750	3.93750
SITETE2	SITE SUPPORT TECH II		0.56250	-	2.56250	-	4.45625	7.58125
SPRNKTECH	SPRINKLER TECHNICIAN		-	-	1.00000	-	-	1.00000
BUILD SRLW	SR BUILDING TRADES LEADWORKER		-	-	1.00000	-	-	1.00000
HELPDESK	TECH CUSTOMER HELP DESK TECH		4.00000	-	-	-	-	4.00000
HELPDESKSE	TECH HELP DESK SPECIAL ED		-	1.00000	-	-	-	1.00000
TECHTELEC	TELECOMMUNICATIONS TECHNICIAN		0.50000	-	0.50000	-	-	1.00000
VEHTECH2	VEHICLE SERVICE TECH II		-	-	1.00000	-	-	1.00000
TRUCKDR	WAREHOUSE TRUCK DRIVER		2.00000	-	-	-	-	2.00000
WHSELW	WAREHOUSE LEADWORKER		1.00000	-	-	-	-	1.00000
<b>Subtotal - M&amp;O (General Fund)</b>			<b>157.36875</b>	<b>2.57500</b>	<b>116.18375</b>	<b>-</b>	<b>9.89375</b>	<b>286.02125</b>

\*Transitioning to route-hour based FTE effective 7/1/12

**Confidentials**

ADMASTCF	ADMIN ASSISTANT CONF		3.00000	1.00000	-	-	-	4.00000
ADMASTSUP	ADMIN ASST TO SUPT CONF		1.00000	-	-	-	-	1.00000
BENESPECCF	BENEFITS SPECIALIST		1.00000	-	-	-	-	1.00000
CREDANL	CREDENTIAL ANALYST		2.00000	-	-	-	-	2.00000
EERSP	EMPL-EMPLOYEE REL SPECIALIST		1.00000	-	-	-	-	1.00000
SRPERSSP	PERSONNEL SPEC SR CONF		2.00000	-	-	-	-	2.00000
PERSSPCF	PERSONNEL SPECIALIST CONF		1.00000	-	-	-	-	1.00000
<b>Subtotal - Confidentials (General Fund)</b>			<b>11.00000</b>	<b>1.00000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12.00000</b>

**Management**

*Certificated Management*

ADMELSED	ADM EL & SED STUDENT SUPPORT		-	-	-	-	1.00000	1.00000
ADMAFTSC	ADMIN AFTER SCHOOL PROG		-	-	-	-	1.00000	1.00000
ADMCOMDAY	ADMIN COMMUNITY DAY SCHOOL		-	-	-	1.00000	-	1.00000
ADMDISPUTE	ADMIN DISP RES		-	1.00000	-	-	-	1.00000
ADMNSHS	ADMIN NEC SMALL HIGH SCHOOL		1.95177	-	-	-	0.04823	2.00000
ADMRELSVC	ADMIN RELATED SERVICES		-	1.00000	-	-	-	1.00000
ADMSLS	ADMIN SCHOOL LINKED SERVICES		0.10000	-	-	-	0.90000	1.00000
ADMSCHSUPP	ADMIN SCHOOL SUPPORT		1.25000	-	-	-	3.75000	5.00000
ADMINSPED	ADMIN SPECIAL EDUCATION		-	1.00000	-	-	-	1.00000
ADMVNSH	ADMIN VP NEC SMALL HIGH SCHOOL		2.00000	-	-	-	-	2.00000
ADIRCSS	ASST DIR CATEG & SCHL SUPPORT		0.30000	-	-	-	0.70000	1.00000
ASUPSAS	ASST SUP ST ACHIEV & SCHL SUPP		1.00000	-	-	-	-	1.00000
ASUPPERS	ASST SUPT PERSONNEL		1.00000	-	-	-	-	1.00000
ASUPSPED	ASST SUPT PUPIL SVCS/SPEC ED		-	1.00000	-	-	-	1.00000
ADIRSTD SVC	AST DIR STUDENT SVCS/SPEC ED		0.60000	-	-	-	0.40000	1.00000
BEHPGMGR	BEHAVIORIST PROGRAM MANAGER		-	1.00000	-	-	-	1.00000
CORDST68	COORDINATOR STD-COMM 6-8		11.50000	-	-	-	0.50000	12.00000
CORDST912	COORDINATOR STD-COMM 9-12		10.20000	-	-	-	2.00000	12.20000
DIRADED	DIRECTOR ADULT-CONT-CAREER ED		-	-	-	-	0.06000	0.06000
DIRELSUPP	DIRECTOR ELEMENTARY SUPPORT		0.15000	-	-	-	0.85000	1.00000
DIRELS	DIRECTOR ENGLISH LEARNER SERVICES		-	-	-	-	1.00000	1.00000
DIRPERS	DIRECTOR PERSONNEL SERVICES		1.00000	-	-	-	-	1.00000
DIRSECSUPP	DIRECTOR SECONDARY SUPPORT		0.25000	-	-	-	0.75000	1.00000
DIRSTD SVC	DIRECTOR STUDENT SERVICES		1.00000	-	-	-	-	1.00000
PRINCONT	PRINCIPAL CONTINUATION SCHOOL		1.00000	-	-	-	-	1.00000
PRINELEM	PRINCIPAL ELEMENTARY SCHOOL		27.80000	0.20000	-	-	-	28.00000
PRINHIGH	PRINCIPAL HIGH SCHOOL		5.00000	-	-	-	-	5.00000
PRINMIDD	PRINCIPAL MIDDLE SCHOOL		9.00000	-	-	-	-	9.00000
PRINSPED	PRINCIPAL SPECIAL ED		-	1.00000	-	-	-	1.00000
PROGSPECSB	PROG SPEC CAT PGMS SITE BASED		-	-	-	-	8.50000	8.50000
PROGSPECET	PROGRAM SPECIALIST EDUC TECH		-	-	-	-	1.00000	1.00000
PROGSPED	PROGRAM SPECIALIST SPEC ED		-	5.10000	-	-	-	5.10000
PGMSPEX	PROGRAM SPEC SPECIAL ED EXT YEAR		-	1.00000	-	-	-	1.00000
SOCWRKSP	SOCIAL WORK SPECIALIST		-	-	-	-	3.00000	3.00000
SUPERINTEN	SUPERINTENDENT		1.00000	-	-	-	-	1.00000
VPCONT	VICE PRIN CONTINUATION SCHOOL		2.00000	-	-	-	-	2.00000
VPHIGH	VICE PRINCIPAL HIGH SCHOOL		12.00000	-	-	-	-	12.00000
VPMIDD	VICE PRINCIPAL MIDDLE SCHOOL		7.00000	-	-	-	1.00000	8.00000
<b>Subtotal - Certificated Management</b>			<b>97.10177</b>	<b>12.30000</b>	<b>-</b>	<b>1.00000</b>	<b>26.45823</b>	<b>136.86000</b>

*Classified Management*

AREAMGR	AREA FACILITY MANAGER		2.10000	-	0.30000	-	-	2.40000
ASGENCOUNS	ASSOCIATE GENERAL COUNSEL		1.00000	-	-	-	-	1.00000
ASBLDGMGR	ASST BUILDING & GROUNDS MGR		0.90000	-	0.10000	-	-	1.00000
BUILDGRMGR	BUILDING & GROUNDS MANAGER		0.40000	-	0.60000	-	-	1.00000
BUSDRTD	BUS DRIVER TRAINER/DISPATCER		-	-	1.00000	-	-	1.00000
CHIEFACCT	CHIEF ACCOUNTANT		1.00000	-	-	-	-	1.00000

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\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan



Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2012-13

Job Code	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
			Unrestricted 0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	
CFO	CHIEF FINANCIAL OFFICER		1.00000	-	-	-	-	1.00000
CNSTMGR1	CONSTRUCTION MANAGER I		-	-	0.10000	-	-	0.10000
DATAADMIN	DATABASE ADMINISTRATOR		3.00000	-	-	-	-	3.00000
DIRFORC	DIR FACILITIES OPS & RES CONS		0.10000	-	0.90000	-	-	1.00000
DIRDEV	DIRECTOR OF DEVELOPMENT		1.00000	-	-	-	-	1.00000
DIRTIS	DIRECTOR TECHN & INFOR SERVICE		1.00000	-	-	-	-	1.00000
DIRTECH	DIRECTOR TECHNOLOGY SUPPORT		1.00000	-	-	-	-	1.00000
DISPATCHER	DISPATCHER		-	-	1.00000	-	-	1.00000
BEHMGTS	EDUC CONS/BEHAV MGMT SPEC		-	4.00000	-	-	-	4.00000
GENCOUNSEL	GENERAL COUNSEL		1.00000	-	-	-	-	1.00000
ISPRJMR	INTEGRATED SYSTEMS PROJECT MGR		1.00000	-	-	-	-	1.00000
OCCTHERAP	OCCUPATIONAL THERAPIST		-	3.00000	-	-	-	3.00000
PARENTLIA	PARENT LIAISON		-	1.00000	-	-	-	1.00000
PAYROLLMGR	PAYROLL MANAGER		1.00000	-	-	-	-	1.00000
PERSYSMGR	PERSONNEL SYSTEMS MGR		1.00000	-	-	-	-	1.00000
RESRCHMGR	RESEARCH MANAGER		1.00000	-	-	-	-	1.00000
BUSDRIVIN	SCHOOL BUS DRIVER INSTRUCTOR		-	-	1.00000	-	-	1.00000
SUPPRINT	SUPERVISOR PRINT SHOP		1.00000	-	-	-	-	1.00000
SUPTRDSR	SUPERVISOR SR TRADES		-	-	1.00000	-	-	1.00000
SUPTRADES	SUPERVISOR TRADES		-	-	0.80000	-	-	0.80000
SUPWAREHS	SUPERVISOR WAREHOUSE		1.00000	-	-	-	-	1.00000
SUPACCT	SUPV ACCOUNTING		1.00000	-	-	-	-	1.00000
CORDTRANS	TRANSPORTATION SVCS COORD		-	-	1.00000	-	-	1.00000
<b>Subtotal - Classified Management</b>			<b>20.50000</b>	<b>8.00000</b>	<b>7.80000</b>	<b>-</b>	<b>-</b>	<b>36.30000</b>
<b>Subtotal - Management (General Fund)</b>			<b>117.60177</b>	<b>20.30000</b>	<b>7.80000</b>	<b>1.00000</b>	<b>26.45823</b>	<b>173.16000</b>
<b>Board of Education</b>								
BOARD	BOARD MEMBER		5.00000	-	-	-	-	5.00000
<b>Subtotal - Board of Education (General Fund)</b>			<b>5.00000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.00000</b>
<b>Other</b>								
PSYCHINT	PSYCHOLOGIST INTERN		1.80000	1.40000	-	-	3.40000	6.60000
TCHRROT	TEACHER JROTC		-	-	-	4.00000	-	4.00000
<b>Subtotal - Other (General Fund)</b>			<b>1.80000</b>	<b>1.40000</b>	<b>-</b>	<b>4.00000</b>	<b>3.40000</b>	<b>10.60000</b>
<b>Total - General Fund</b>			<b>1,672.20547</b>	<b>635.57391</b>	<b>133.46812</b>	<b>8.53750</b>	<b>325.60723</b>	<b>2,775.39223</b>
<b>Eagle Peak Charter School Fund</b> (County Fund 80, SACS Fund 09)								
<b>Other</b>								
DIRCHART	DIRECTOR CHARTER SCHOOL		1.00000					1.00000
INSTRCHRT	INSTRUCTOR CHARTER (CLASSIF)		1.33571					1.33571
SOMCHART	OFFICE MGR CHARTER SCHOOL		0.75000					0.75000
TCHRCHRT	TEACHER CHARTER		11.00000					11.00000
<b>Subtotal - Other (Eagle Peak Charter School Fund)</b>			<b>14.08571</b>					<b>14.08571</b>
<b>Total - Eagle Peak Charter School Fund</b>			<b>14.08571</b>					<b>14.08571</b>
<b>Adult Education Fund</b> (County Fund 70, SACS Fund 11)								
<b>CSEA (California School Employees Association)</b>								
CAMPSPAED	CAMPUS SUPERV ADULT ED		1.01875					1.01875
SRIA ADED	SR IA ADULT EDUCATION		8.29375					8.29375
<b>Subtotal - CSEA (Adult Education Fund)</b>			<b>9.31250</b>					<b>9.31250</b>
<b>Local One - Clerical/Secretarial/Technical</b>								
ADACTAB115	AD ED ACCOUNTABILITY SPECIALST		0.90000					0.90000
ADACTSP115	AD ED ACCOUNTING SPECIALIST		0.89438					0.89438
ADFISAN115	AD ED FISCAL ANALYST		0.93750					0.93750
ADSOM115	AD ED SCHOOL OFFICE MANAGER		0.93750					0.93750
ADMSEC115	ADMIN SECRETARY		0.93750					0.93750
ATTSRA115	ATTEND STUDENT RECORDS ASSIST		0.93750					0.93750
COMSC105	COMMUNITY SCHOOL COORDINATOR		0.22500					0.22500
SECTY115	SECRETARY		5.31250					5.31250
SRTYP115	SENIOR TYPIST CLERK		1.87500					1.87500
<b>Subtotal - CST (Adult Education Fund)</b>			<b>12.95688</b>					<b>12.95688</b>
<b>Local One - Maintenance &amp; Operations</b>								
TECHNET1	NETWORK TECHNICIAN I		1.00000					1.00000
<b>Subtotal - M&amp;O (Adult Education Fund)</b>			<b>1.00000</b>					<b>1.00000</b>
<b>Management</b>								
<i>Certificated Management</i>								
ADIRADED	ASST DIR ADULT/CONT/CAR		1.00000					1.00000
DIRADED	DIRECTOR ADULT-CONT-CAREER ED		0.94000					0.94000
VPADED	VICE PRINCIPAL ADULT ED		2.00000					2.00000
<b>Subtotal - Management (Adult Education Fund)</b>			<b>3.94000</b>					<b>3.94000</b>
<b>Other</b>								
CORDADED	ADULT TEACHER COORDINATOR		5.68750					5.68750
<b>Subtotal - Other (Adult Education Fund)</b>			<b>5.68750</b>					<b>5.68750</b>
<b>Total - Adult Education Fund</b>			<b>32.89688</b>					<b>32.89688</b>

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Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2012-13

Job Code	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
			0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	
<b>Food Services Fund</b> (County Fund 46, SACS Fund 13)								
<b>Local One - Clerical/Secretarial/Technical</b>								
ADMSEC115	ADMIN SECRETARY		0.93750					0.93750
FSINFO110	FOOD SVC INFO SYS COORD-11 MO		0.93750					0.93750
SRACKL120	SENIOR ACCOUNT CLERK		0.28125					0.28125
SRTP095	SENIOR TYPIST CLERK		0.93750					0.93750
<b>Subtotal - CST (Food Services Fund)</b>			<b>3.09375</b>					<b>3.09375</b>
<b>Local One - Maintenance &amp; Operations</b>								
CASHIER	CASHIER		0.75000					0.75000
CASHIERA	CASHIER ASSISTANT		0.62500					0.62500
FSA1	FOOD ASSISTANT I		37.90625					37.90625
FSA2	FOOD ASSISTANT II		4.18750					4.18750
FSA3	FOOD ASSISTANT III		23.59375					23.59375
FSCORD	FOOD SERVICE COORDINATOR		1.00000					1.00000
COOKINST	FOOD SVC COOK/BAKING INSTRUCTR		1.68750					1.68750
FSPRODIN	FOOD SVC PRODUCTION INSTRUCTOR		0.75000					0.75000
FSTRNAST	FOOD TRANSPORT ASSISTANT		7.71875					7.71875
FSTRNSDR	FOOD TRANSPORT DRIVER		2.31250					2.31250
<b>Subtotal - M&amp;O (Food Services Fund)</b>			<b>80.53125</b>					<b>80.53125</b>
<b>Supervisory</b>								
FSMGRPRN	FOOD SERV PRINCIPAL MGR		6.00000					6.00000
FSMGPROD	FOOD SERV PRODUCTION MANAGER		1.00000					1.00000
FSMGR	FOOD SERVICE MANAGER		8.93750					8.93750
FSMGRSR	FOOD SERVICE MANAGER SR		11.87500					11.87500
<b>Subtotal - Supervisory (Food Services Fund)</b>			<b>27.81250</b>					<b>27.81250</b>
<b>Management</b>								
<i>Classified Management</i>								
DIRFDSVC	DIRECTOR FOOD SERVICES		1.00000					1.00000
SUPFDSVC12	SUPV FOOD SERVICE 12 MONTHS		3.00000					3.00000
<b>Subtotal - Management (Food Services Fund)</b>			<b>4.00000</b>					<b>4.00000</b>
<b>Total - Food Services Fund</b>			<b>115.43750</b>					<b>115.43750</b>
<b>Measure C 2010 Series A Fund</b> (County Funds 16 and 17, SACS Fund 21)								
<b>Local One - Clerical/Secretarial/Technical</b>								
AUTOCAD115	AUTOCAD DRAFT/PLAN ROOM TECH		0.89063					0.89063
FISAN	FISCAL ANALYST I		0.93750					0.93750
SECTY115	SECRETARY		0.93750					0.93750
<b>Subtotal - CST (Measure C Fund)</b>			<b>2.76563</b>					<b>2.76563</b>
<b>Local One - Maintenance &amp; Operations</b>								
TECHNET2	NETWORK TECHNICIAN II		1.00000					1.00000
<b>Subtotal - M&amp;O (Measure C Fund)</b>			<b>1.00000</b>					<b>1.00000</b>
<b>Management</b>								
<i>Classified Management</i>								
AREAMGR	AREA FACILITY MANAGER		0.60000					0.60000
APRJGMMGR	ASST PROJECT-PROGRAM MANAGER		3.00000					3.00000
ASTCNSTMGR	ASST CONSTRUCTION MANAGER		1.00000					1.00000
CNSTMGR1	CONSTRUCTION MANAGER I		0.90000					0.90000
CNSTMGR2	CONSTRUCTION MANAGER II		1.00000					1.00000
PROJCORD	PROJECT COORDINATOR		1.00000					1.00000
SUPTRADES	SUPERVISOR TRADES		0.20000					0.20000
<b>Subtotal - Management (Measure C Fund)</b>			<b>7.70000</b>					<b>7.70000</b>
<b>Total - Measure C 2010 Series A Fund</b>			<b>11.46563</b>					<b>11.46563</b>
<b>Developer Fee Fund</b> (County Fund 11 and 21, SACS Fund 25)								
<b>Local One - Clerical/Secretarial/Technical</b>								
SRACKL120	SENIOR ACCOUNT CLERK		0.65625					0.65625
<b>Subtotal - CST (Developer Fee Fund)</b>			<b>0.65625</b>					<b>0.65625</b>
<b>Total - Developer Fee Fund</b>			<b>0.65625</b>					<b>0.65625</b>
<b>State School Building Fund - Proposition 55</b> (County Fund 33 to 35, SACS Fund 35)								
<b>Local One - Clerical/Secretarial/Technical</b>								
SECTY100	SECRETARY		0.93750					0.93750
<b>Subtotal - CST (State School Building Fund)</b>			<b>0.93750</b>					<b>0.93750</b>
<b>Total - State School Building Fund - Proposition 55</b>			<b>0.93750</b>					<b>0.93750</b>
<b>Measure A Operating Fund</b> (County Fund 12, SACS Fund 49)								
<b>Local One - Maintenance &amp; Operations</b>								
ELECTROTEC	ELECTRONIC TECH		1.00000					1.00000
GRNDKEEPR	GROUNDSKEEPER		3.12500					3.12500
GRNDGARD	GROUNDSKEEPER GARDENER		6.00000					6.00000
PLANNER	PLANNER		1.00000					1.00000
PLUMBER	PLUMBER		1.00000					1.00000
<b>Subtotal - M&amp;O (Measure A Operating Fund)</b>			<b>12.12500</b>					<b>12.12500</b>
<b>Total - Measure A Operating Fund</b>			<b>12.12500</b>					<b>12.12500</b>
<b>Total - All Funds</b>			<b>1,859.80994</b>	<b>635.57391</b>	<b>133.46812</b>	<b>8.53750</b>	<b>325.60723</b>	<b>2,962.99670</b>

1.0 FTE (Full-Time Equivalent) = one full-time position  
\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan