



Adopted Budget Report

2012-13

Business Services

June 19, 2012

Publication Information

Hemet Unified School District Office
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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.k12.ca.us



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Hemet Unified School District Governing Board



Bill Sanborn, President
Area 1, Term Expires 2014



Marilyn Forst, Vice President
Area 3, Term Expires 2012



Paul Bakkom, Member
Area 2, Term Expires 2014



Lisa DeForest, Member
Area 3, Term Expires 2012



Charlotte Jones, Member
Area 3, Term Expires 2012



Horacio 'Ross' Valenzuela, Member
Area 3, Term Expires 2014



Joe Wojcik, Member
Area 3, Term Expires 2014

Additional information regarding the governing board is available at www.hemetusd.k12.ca.us.

Hemet Unified School District Administration



Dr. Sally Cawthon
Acting/Interim Superintendent

CABINET MEMBERS

Dr. LaFaye Platter
Deputy Superintendent, Human Resources

Dr. Sally Cawthon
Assistant Superintendent, Education and
Student Support Services

Vince Christakos
Assistant Superintendent, Business Services

As the Hemet Unified School District enters the twenty-first century, it is the Governing Board's responsibility to ensure each child's education to the fullest of his or her potential by fulfilling four objectives:

- ◆ Vision: Establishing the vision for education in the District
- ◆ Structure: Establishing the structure and the environment to implement the vision
- ◆ Accountability: Setting academic performance standards and providing services to assist those not experiencing success.
- ◆ Advocacy: Speaking out strongly for the public schools and their students.

Priorities

- ◆ Academic excellence
- ◆ Fiscal responsibility
- ◆ A Safe Learning Environment
- ◆ Improved Employer-Employee Relations
- ◆ Provide Adequate Facilities to House Students and Serve as Centers for Community Activities and Services
- ◆ Enhanced Marketing of the Schools and District



District Information

The Hemet Unified School District is a service-oriented organization, constantly working to ensure all activities and decision-making are directed toward the preparation of students who are connected to the next step in their life's journey and who are fully prepared academically and socially.

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

The district covers approximately 730 square miles in the western part of Riverside County. The City of Hemet and the communities of Idyllwild, Anza, Aguanga, and Winchester are situated within the district's boundaries. Hemet is located forty-five miles west of Palm Springs, seventy-five miles north of San Diego, sixty-five miles east of Los Angeles and thirty-five miles southeast of Riverside.

The Hemet Unified School District serves a wide community area. As of October 2011, the district's reported enrollment totaled 21,977*, including non-public and district-sponsored charter students. The district operates eleven K-5 elementary schools, three K-8 schools, four middle schools, four comprehensive high schools, one continuation high school, and two independent study schools. The district also operates Adult Education, State Pre-School and Head-start programs. In addition, the district sponsors one charter high school, the Hemet Academy of Applied Academics and Technology (HAAAT) and one charter middle school, the Western Center Academy (WCA). Finally, the district offers a self-paced on-line instruction program targeting high school students at risk of dropping out in conjunction with its existing continuation school.

Hemet Unified School District's 2011 base Academic Performance Index (API) was reported at 755, a 1 point increase over the prior year.

– * Source: CDE DataQuest <http://dq.cde.ca.gov/dataquest/>



Leaders Make It Happen



Hemet HS Graduation 2012



Hamilton HS Bobcats



WVHS—AVID



Tahquitz HS—Titan Plus Team



BUDGET ACCOUNTS & POLICY

BUDGET ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

General Fund	<ul style="list-style-type: none">•The general fund is the general operating fund of the district. It is used for all financial resources except those required to be accounted for in another fund. The general fund is used to account for the day-to-day operations of the district. The fund is divided into two sub funds, The unrestricted general fund (Fund 03) and Restricted General Fund (Fund 06). Restricted funds are monies received by the district that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Unrestricted funds are monies that are available and not restricted in their use.
Special Revenue Funds	<ul style="list-style-type: none">•Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds the district maintains in this category are Charter School Special Revenue Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Special Reserve for Other Than Capital Outlay Fund
Capital Project Funds	<ul style="list-style-type: none">•Used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds the district maintains in this category are the Building Fund which is used to record the acquisition and construction of major governmental capital facilities and buildings from bond proceeds, the Capital Facilities Fund where revenues and expenses related to developer fees are recorded, the County School Facilities Fund and the Special Reserve Fund for Capital Projects
Debt Service Funds	<ul style="list-style-type: none">•Used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest and related costs. The Bond Interest and Redemption Fund is Hemet USD's debt service fund used to record tax collections and payments for Measure E and Measure T voter-approved general obligation bonds
Internal Service Funds	<ul style="list-style-type: none">•Used to render services to other organizational units of a Local Educational Agency (LEA) on a cost reimbursement basis. This fund is generally self-supporting. Hemet USD has established Internal Service Funds for Self-Insurance. The fund is used to separate money for self-insurance activities from other operating funds of the district. The district is self-insured for worker's compensation and Hemet Teacher Association (HTA) medical and prescription claims.

THE CHART OF ACCOUNTS

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund School Resource Project Year Goal Function Object
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

Fund—The fund field is used to account for financial activities in the appropriate fund. District funds are:

General Fund

Fund 03	Unrestricted General Fund	Fund 06	Restricted General Fund
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Special Revenue Funds

Fund 09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 14	Deferred Maintenance	Fund 17	Reserve for Other Than Capital Outlay

Capital Project Funds

Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay

Debt Service Funds

Fund 51 Bond Interest and Redemption

Proprietary Funds

Fund 67/68 Self-Insurance

School— The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

Resource —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

Resource Group	Resource Range
◇ Unrestricted Resources	0000-1999
◇ Restricted Revenue Limit Resources	2000-2999
◇ Federal Resources Restricted	3000-5999
◇ State Resources Restricted	6000-7999
◇ Local Resources Restricted	8000-9999

Project Year — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.

Goal — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

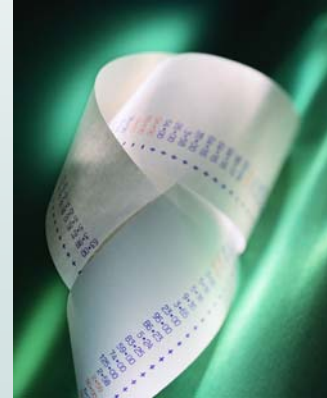
Goal Group	Goal Range
◇ Undistributed	0000
◇ Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999

ROC/P 6000-6999

◇ Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Development Services	8500-8599
County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999

Function — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

Function Group	Function Range
◇ Revenue	0000
◇ Instruction	1000-1999
◇ Instruction Related Services	2000-2999
◇ Pupil Services	3000-3999
◇ Ancillary Services	4000-4999
◇ Community Services	5000-5999
◇ Enterprise	6000-6999
◇ General Administration	7000-7999
◇ Plant Services	8000-8999
◇ Other Outgo	9000-9999



Object

The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

Object Group	Object Code Range
◇ Assets	9110-9499
◇ Liabilities	9510-9699
◇ Fund Balances	9700-9799
◇ Revenues	8010-8799
◇ Expenditures	1000-6999
◇ Other Sources	8910-8979
◇ Transfers Out	7300-7399
◇ Other Uses/Outgo	7100-7299/7400-7699
◇ Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2011 edition, published by the California Department of Education and can be found <http://www.cde.ca.gov/fq/ac/sal/>.

BUDGET POLICY

The district budget shall be prepared annually from the best possible estimates individual schools and district administrative staff can provide. Appropriate consolidation of detailed line items shall occur as the budget progresses through the various levels of review.

Before adopting the budget, the Governing Board shall hold a public hearing. The proposed budget shall be available for public inspection at least three working days before this hearing.

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8.

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in the district's adopted budget revenues and expenditures which may be necessary as a result of changes in the final state adopted budget effecting K-12 funding.



Financial Outlook

STATE BUDGET

The state budget proposal presented by the Governor in January included a 3.17% cost-of-living adjustment (COLA) for Prop 98 funding for K-12 education. The Governor also proposed increasing the deficit on revenue limits to 21.666%. While, there were some reductions proposed to cash deferrals in January, it still included a delay in funding of nearly 28% of revenue limit dollars until the following fiscal year. Also included in the January budget proposal was the elimination of transportation funding for 2012-13. The January budget continues to rely on tax increases that must be approved by voters. Absent those tax increases, in January, it was estimated schools would face an additional \$370 per average daily attendance (ADA) reduction to revenue limit funds. As part of the January proposal, the Governor offered districts the opportunity to reduce the school year by a total of 15 additional days over the next two years and recommended elimination of Transitional Kindergarten that was placed into statute in 2011-12.

After districts across the state voiced concerns about the proposed cuts to transportation, SB 81 was passed by the legislature in February that restored transportation funding for 2012-13, but in its place imposed an additional \$85 per ADA cut to the revenue limit should tax initiatives fail to be approved by voters.

When the revision to the January budget was presented in May, the COLA rate was increased to 3.24% and the deficit factor was increased correspondingly to 22.272%. However, the May Revision continued to rely on taxes that have not yet been voter approved. Advocates for K-12 education advised districts to apply a \$441 per ADA cut to revenue limit funding for budget purposes until the after the tax related results of the election in November are known. A reduction to deferrals was included in the May Revision, also contingent on passage of the tax initiatives. Should the taxes pass, schools would not receive any more money than what is included in the May Revision, instead they may not be faced with additional cuts and deferrals could be reduced.

Proposed Trigger Reductions if Voters Reject Governor's Tax Initiative

2012-13 General Fund Benefit (In Millions)

Proposition 98 funding for schools and community colleges	\$5,494
University of California	250
California State University	250
Department of Developmental Services	50
Local water safety patrol grants	11
CalFire	10
Department of Water Resources flood control programs	7
Department of Fish and Game	4
Department of Parks and Recreation	2
Department of Justice law enforcement programs	1
Total	\$6,077



http://www.lao.ca.gov/reports/2012/bud/may_revise/may_revise_051812.pdf

The elimination of the Transitional Kindergarten continued to be included in the May Revision, however, because the program was placed into statute, district are required to offer the program to students turning five in November, until the current law is overturned. Information coming from Sacramento indicates that legislatures are not likely to retract the TK requirement any time in the foreseeable future.

The May Revision recognizes that the budget shortfall grew from \$9.2 billion in January to \$15.7 billion by May. The Governor estimates another \$10.8 billion in solutions is still needed to balance the state's 2011-12 budget. Legislators, this year, are expected to pass a balanced budget by the June 15th deadline. The balanced budget requirement passed in 2011 states that that a budget must be passed by this deadline or lawmakers risk losing pay. However, a recent court decision made it clear that the passed budget does not need to be reasonable in order to be in compliance with this deadline requirement.

In an analysis of the Governor's May Revision dated May 18, 2012, the Legislative Analyst's Office (LAO), believes the revenue forecasts in the May budget are reasonable, but warns that taxes from former redevelopment agencies may be overstated. The LOA recommends the state make retiring accumulated deficits which are projected at \$7.6 billion and addressing structural deficits their primary budget goals. The report continues that the state should focus on adopting realistic budgetary solutions.

BUDGET SUMMARY

BUDGET DEVELOPMENT

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts is applied to revenue limit estimates and categorical funding. District staff prepare initial budget assumptions and current fiscal year activity is estimated.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

By June 30th of each year, the annual budget is presented to the board for final consideration and adoption.

2012-13 General Fund Budget Assumptions

Base Revenue Limit	\$6,714.80	per ADA
Funded Base Revenue Limit	\$4,778.28	per ADA
Statutory COLA - State revenues	3.240%	
Revenue Limit - Deficit	77.728%	
Other State Revenues	0.00%	
School Year	175	days
Employee Work Year	-6	days
Enrollment Growth	-0.83%	
CBEDS Enrollment (excluding NPS)	21,233	
CBEDS Enrollment Growth (excluding NPS)	(178)	
ADA %	94.00%	
Bdgt Yr ADA (excluding County, & Charter ADA)	20,099.61	
Revenue Limit ADA (higher of bdgt yr or prior yr P-2)	20,500.44	
Growth Staffing (Certificated FTE's 30:1)	-12.00	
Salary Adjustments (reduced wrk yrs & salary rollbacks)	-5.00%	
Step and Column Costs - Unrestricted GF	1.60%	
District-wide Utilities Increase	3.30%	
Routine/Deferred Maint. Contribution	2.50%	
Fund Balance Reserve	5.00%	
New Schools	-	
New School Staffing (Clisfd & Certificated FTE's)	-	
Unrestricted Lottery	\$ 118.00	per ADA
Restricted Lottery	\$ 23.75	per ADA
K-3 CSR	\$ 1,071.00	per student

BUDGET ASSUMPTIONS

Hemet Unified's 2012-13 budget was developed based on the deficit factors included in the May Revise. The revenue limit is calculated using a 3.24% cost of living adjustment (COLA) factor. A deficit factor of 22.272% has also been applied. A further reduction of \$441 per ADA, equivalent to \$9.0 million has also been factored in. The district's 2012-13 budget continues to take advantage of flexibility options for state categorical programs as authorized by SBX 3 4 in February 2009 and then extended through 2014-15 by the 2011 Senate Bill 70. A complete list of those programs is available in the appendix section of this report.

The school year continues at 175 days, a five day reduction from the statutory 180 days required before the 2008-09 flexibility provisions were enacted at the state level.

The district continues to experience declines in student enrollment.



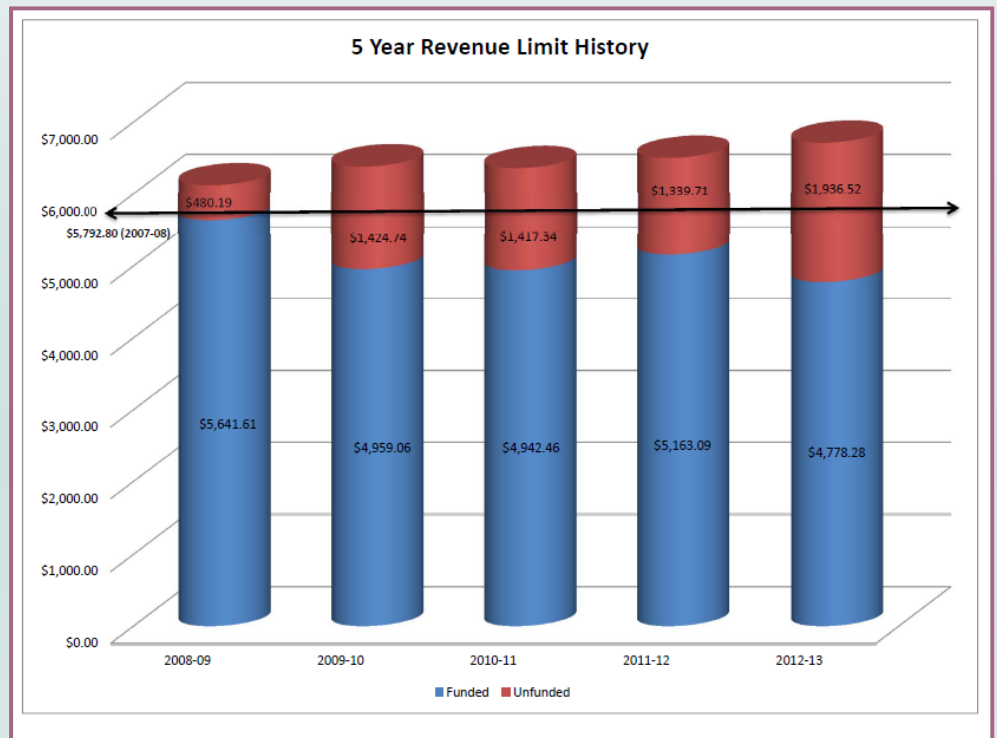
ment. The slow economic recovery and new and expanding charter schools all contribute to the reduction in enrollment. The budget assumes enrollment of 21,233 students, a drop of 178 from October 2011. ADA is assumed to be 94.0% of enrollment. Because enrollment is expected to decline, revenue limit funding has been calculated based on the prior year ADA of 20,500 (excluding charter and county ADA).

Employees will continue with reductions in pay equivalent to 5% that has been applied in the form of work year reductions or a combination of work year reductions and salary rollbacks. Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.6% increase to total salaries.

The 2012-13 budget plan includes reduction of approximately 18 regular classroom teacher FTE's achieved through a combination of increased class sizes, attrition, retirement and re-organization. Increases for certificated positions to comply with new special education mental health and other mandates off-set the regular FTE reduction. Utility cost are anticipated to increase 3.3%, significantly less than what the increase would be without implementation of the solar program.

GENERAL FUND BUDGET REVENUES

Hemet Unified School District's general fund revenues for 2012-13 are projected to be \$162.3 million, a 8.5% decrease from the total estimated revenue for 2011-12. Revenues come from revenue limit, federal, other state, and local sources. Overall projected revenues show a decrease of \$15.1 million from 2011-12 estimated revenue. \$9.0 million is attributed to a \$441 per ADA cut applied to revenue limit funding in the event the governor's tax proposals are not approved by voters in November. Another \$4.1 million is related to the loss of Ed Jobs funding, with the remaining \$2 million decline in revenues attributed to spending down of Title I and other categorical carry over balances.



REVENUE LIMIT FUNDING

Revenue limit funding constitutes the main revenue source for unrestricted expenditures including classroom instruction and district operations. Revenue limit funding is calculated by multiplying the district's projected average daily attendance by the budget year's funded base revenue limit (BRL) per ADA rate. The district is currently using 94.0% of projected enrollment to estimate ADA for budget purposes. The 2012-13 funded ADA is projected at 20,572.18 including ADA for district students served in county programs.

For the 2012-13 budget year, a 3.24% Cost of Living Adjustment (COLA) increase was included in the Governor's May Revise budget proposal. This increases the district's base revenue limit by \$212 per ADA from 2011-12 levels to \$6,714.80. However, the May Revise also includes a deficit factor of 22.272% which is applied to the Base Revenue Limit (BRL), reducing it to \$5,219.98. The May Revise relies heavily on tax revenues, which must be voter approved and that approval is uncertain. Therefore, advocacy groups who monitor the state budget for K-12 education, and Riverside County Office of Education have all recommended districts to include a further reduction of \$441 per ADA to their revenue limit calculations for 2012-13, pending the outcome of the November election. This further reduces the district's projected funded BRL to \$4,778.28 per ADA. This funded amount is \$1,014.52 less per ADA than the district received in 2007-08.

Other components of the revenue limit calculation include add-ons that were formerly for meals for needy pupils and

beginning teacher salaries. AB 851, put into place July 2010, revised these add-ons to be a simple per ADA rate based on 80% of the revenue calculated for these two programs in 2007-08. The meals and BTS add-ons are no longer tied to meals served or new teachers and the deficit factor is applied to the funding.

Additional revenues are factored in to the revenue limit to off-set district unemployment insurance costs and decreases are made for PERS contributions and pupils in County programs. Together these components add an additional \$3.7 million to the district's revenue limit funding.

Overall, \$105.0 million in revenue limit funding has been budgeted for 2011-12, a reduction of more than \$5.7 million from the prior year's deficated funding level and nearly \$33.5 million less than the district would have received if it was fully funded.

2012-13 Revenue Limit Calculation		
I. Enrollment Calculation		
2012-13 Projected Enrollment	21,459	(includes County & NPS)
Average Daily Attendance Factor	94.0%	
Total Student Attendance (ADA)	<u>20,171.35</u>	
Prior Year P-2 ADA	<u>20,572.18</u>	
Projected Bdgt Yr ADA or PY P-2 ADA (whichever is higher)	<u><u>20,572.18</u></u>	
II. District Funding Per ADA		
2011-12 District Funding Per Student ADA	\$ 6,502.80	
3.24 Percent Cost of Living Increase	212.00	
2012-13 District Base Revenue Limit (BRL) Per Student ADA	<u>\$ 6,714.80</u>	
Deficit Factor	<u>77.728%</u>	
2012-13 BRL with Deficit	<u>\$ 5,219.28</u>	
Per ADA Adjustment	<u>\$ (441.00)</u>	
2012-13 Funded BRL per ADA	<u><u>\$ 4,778.28</u></u>	
III. 2012-13 State Revenue Limit Funding		
2012-13 State Revenue Limit Funding based on ADA	\$ 98,299,636	
AB 851 Add-Ons	\$ 2,293,011	
Unemployment, PERS, and County ADA Adjustments	\$ 863,617	
Total Revenue Limit Funding with Adjustments	<u>\$ 101,456,264</u>	
2011-12 State Revenue Limit Revenues (P-2)	<u>\$ 110,150,549</u>	
Increase/(Decrease) in State Revenue Limit Funding from Prior Year	<u><u>\$ (8,694,285)</u></u>	

FEDERAL REVENUES

Total federal revenues for the combined general fund are budgeted at \$16.0 million. \$4.9 million of the federal revenue total is budgeted for the district's regular Title I allocation along with an additional \$0.6 million in Title I carry over balances that were not spent in prior years. The Title I carry over will be used to continue to fund district-wide intervention programs and Library Technicians. Federal revenues designated for Special Education students total \$4.7 million.

Other budgeted federal revenues include \$4.4 million for special education programs, \$1.06 million for Head Start, \$2.1 million for Medicare Administrative Activities (MAA) and LEA MediCal reimbursements, \$0.7 million combined for elementary counselors and the Hemet High BARR program. The remaining \$2.3 million is for other Title II and Title III programs and a federal after school program.

OTHER STATE REVENUE

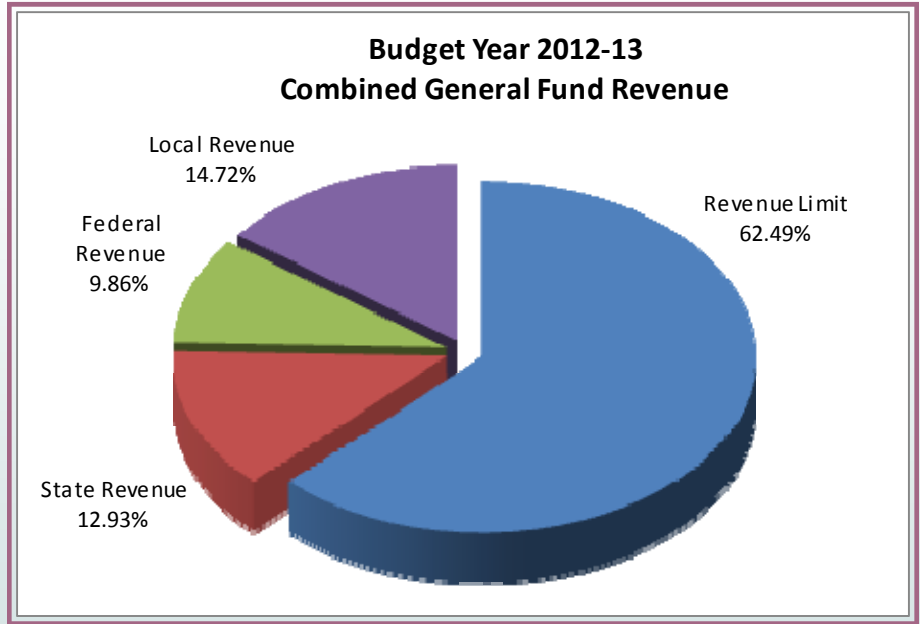
State revenues other than revenue limit funding in the 2012-13 general fund budget total \$21.0 million. Prior to 2008-09 approximately 60% of all state revenues came in the form of restricted categorical programs. With flexibility provisions provided in SBX 3 4 enacted in February 2009 and extended with SB 70 in 2010, restricted categorical state revenues now account for 40% of all state revenues. With the flexibility provisions in place, programs that were previously restricted are now reported in the unrestricted general fund. All restrictions on the funding have been eliminated and the state has de-activated many of the resource account codes to prevent continued reporting under the former programs. State regulations required districts to hold a public hearing prior to budget adoption identifying all programs that fall under the flexibility provisions that will be closed in the next year. Hemet Unified held this public hearing at the June 5, 2012 board meeting. In addition, districts must also present a separate agenda item no later than at the time of budget adoption, listing the amounts the district receives for each program and the intended use for the upcoming budget year.

Among the few state programs remaining in the restricted general fund are Economic Impact Aid (EIA), after school programs, preschool funding, and transportation.



LOCAL REVENUES

Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, entrepreneurial activities, donations, and facilities use fees. There is \$23.9 million budgeted in the general fund in this category for 2012-13. \$8.5 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$10.3 million in the form of student fees and contract payments from other districts for Home-to-School and Special Education transportation and field trips; \$2.2 million for Redevelopment receipts; and \$700,000 for reimbursement of expenses from Advance Path Academy and bargaining units. The balance is for miscellaneous fees, interest, and donations.



EXPENDITURES

General fund expenditures for salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, and other outgo total \$175.1 million in 2012-13. This is just \$300,000 less than the district expects to spend for the 2011-12 budget year.

SALARIES & BENEFITS

Salaries and benefit expenses total \$142.6 million and comprise 81.5% of the district's combined general fund expenditures. Changes affecting salary and benefits in 2012-13 include a reduction of approximately 12 certificated non-management positions due to enrollment decline. Regular classroom teachers have been reduced by 22 positions, however increases in special education, elementary counselors, and other certificated staff bring the total decrease to approximately 12 positions. Staffing reductions were implemented because of declining enrollment and as part of the district's continued response to the on-going state budget crisis and subsequent potential reductions in K-12 education funding levels. Reductions were made through attrition.

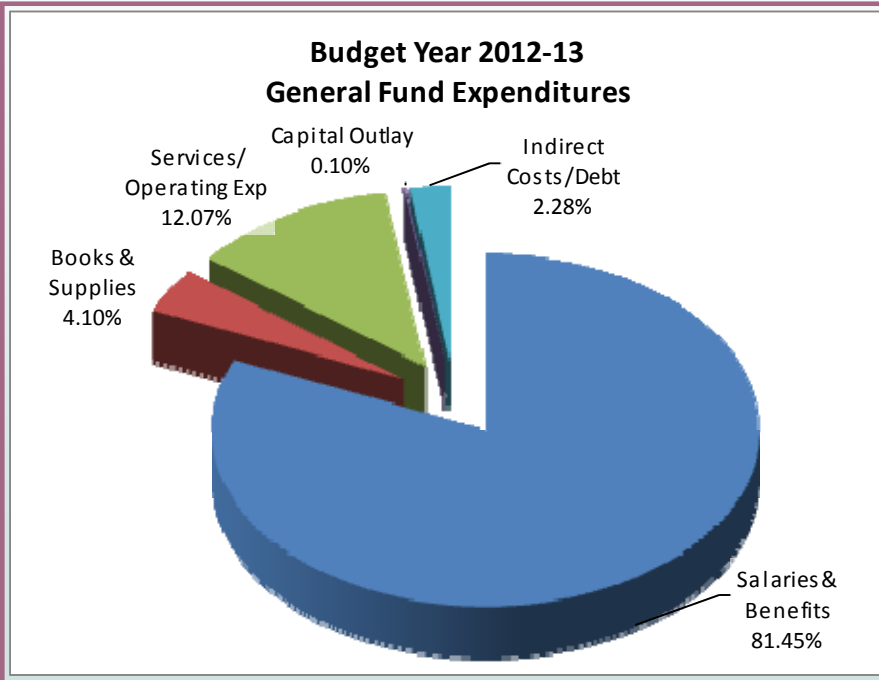
The district was able successfully negotiate continuation of the reduced work year and salary roll-back agreements with both bargaining units, extending the sunset date to June 30, 2013. The agreement with the classified members gave back two work days in 2012-13 and made some adjustments to work days and salary reduction percentages to equalize the cut for employees working various work-year schedules. The agreements result in a net pay reduction of 5% for all employees from the work year and salary levels prior to May 2010.

In three of the past four years, HUSD has offered a Supplemental Early Retirement Program (SERP) to certain employee groups whose members met specific age and length of service criteria. These SERP plans provide supplemental pay to participants in addition to retirement benefits provided by STRS and PERS. The most recent SERP offered in the Spring of 2012 garnered 50 participants. In late 2010-11, an alternative early retirement incentive provided a one-time increase to post-retirement health and welfare benefits to \$7,500 annually for certificated staff who met the post-retirement benefit criteria. The annual cost for all SERP and early retirement incentives is included in the district's budget and totals \$2.9 million for 2012-13. The cost is off-set by savings realized for positions that are not filled or filled with employees at lower salary levels. The district also continues to pay costs associated with another alternative early retirement incentive offered in 2007-08 that provided a flat \$7,500 payment to retirees until they reach age 65 that they could elect to use to off-set health insurance costs.

Other Post Employment Benefit (OPEB) rates for both the allocated and active employees portion will increase in 2012-13. This rate is charged to all salaries for payment of current retiree health and welfare benefits. As the number of retirees collecting benefits increases and payroll costs decline, the OPEB rate will continue to increase. The Other Post

Employment Benefit (OPEB) rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. After the close of the 2010-11 fiscal year, the final OPEB rate may be adjusted to account for available ending balances in the account. Initially, the OPEB rate for 2012-13 has been set at \$263.00 per FTE and 0.236% of salaries.

Other changes in employee benefit rates for 2012-13 include a decrease in Unemployment Insurance rates from 1.61% to 1.10%. Self-funded worker's compensation rates will increase slightly from 1.77% to 1.90%.



The district offers an alternate FICA plan for substitute employees and employees working less than four hours and self-insures its worker's compensation obligations.

Regular approved positions are paid from a district salary account and are given a school or department location code to enable monitoring of staffing allocations. In addition to regular approved positions, sites and departments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and benefits costs. A budget of \$1.28 million has been allocated for substitute costs, \$570,000 for extra duty, and \$78,000 for overtime expenses.

BOOKS AND SUPPLIES

The 2012-13 combined general fund budget shows \$7.2 million allocated for books and

supplies. This is \$900,000 less than the amount expected to be spent in this category for 2011-12. The decrease is related to one-time expenses in the prior year for implementation of intervention programs. These intervention initiative costs were funded primarily by Title I carry over. Amounts budgeted in the books and supplies category are for the purchase of consumable supplies that school sites and departments need to operate during the year such as paper, books, gas for vehicles, and printer cartridges. Approximately 64% of the books and supplies costs are budgeted in restricted resources such as Title I, transportation, special education and EIA.

SERVICES AND OPERATING EXPENSES

\$21.1 million is budgeted in this category for 2012-13. Services and operating expenses include early retirement incentives (SERP), utilities, property and liability insurance, professional/consulting services, repairs, consultants, non-public school (NPS) tuitions, and travel and conferences. It also includes Supplemental Educational Services (SES) or tutoring provided by outside vendors which is a required condition of Title I funding. Included in the \$21.1 million is \$4.4 million for utilities. \$11.5 million is budgeted for professional/consulting services including SES, legal and audit services, SERP payments, and contracts with the City of Hemet and Riverside County Sheriff's office for SRO's; \$1.3 million for special education non-public schools; \$364,000 for staff development conferences, workshops, and mileage reimbursement costs; \$831,000 for property and liability insurance; and \$1.6 million for repairs and leases. Another \$1.1 million is budgeted for telephone, internet and other communication related costs.

CAPITAL OUTLAY

A budget of \$173,000 is set aside for capital outlay costs for 2012-13. This is primarily for equipment and vehicle replacements for transportation, maintenance, and other support departments. Capital purchases may be funded by balances in the district's equipment replacement account. As a condition of the district's 2011-12 Second Interim Qualified Certification, the district cannot issue any non-voter debt, including financing for capital equipment, without prior approval from the County Superintendent.

OTHER OUTGO

Other outgo is where debt payments for capital leases and other financing activities are recorded. \$4.5 million is budgeted in this category in the general fund for 2012-13. Debt payments for Certificates of Participation (COPs) paid from redevelopment funds total \$3.5 million. The remaining \$1 million in debt payments charged to the general fund are

for the lease/purchase of energy efficiency equipment, buses, and other vehicles. These debt payments are charged to the department responsible for those items.

A negative \$524,635 expense in the other outgo/transfers of indirect costs category is budgeted for 2012-13. This represents money transferred into the general fund from other district funds such as Child Development (Fund 12) and Cafeteria (Fund 13) for indirect charges. Indirect charges offset the costs of services provided by the general fund to those programs. Indirect rates established by the California Department of Education are set each year. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, purchasing and human resource activities.

OTHER FINANCING SOURCES/USES

CONTRIBUTIONS

Contributions between the unrestricted and restricted general funds total \$14.2 million in 2012-13 to support special education, routine maintenance, and debt payments.

Special Education

Special education costs continue to exceed the revenue provided to the district from state, federal, and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2012-13 are budgeted at \$8.5 million, an increase of \$2.5 million over what is projected to be needed in 2011-12. Part of the increase is related to continued support of positions previously funded with Ed Jobs and ARRA dollars provided as part of the federal stimulus package. The balance is related to new programs, increased special education participation and a growing demand for services.

Enrollment in special classes, including those for autism, pre-school and 18-22 year old students continues to grow, with the district adding classes as necessary during the year to serve the varied special needs of all its students. The district does not receive revenue limit funding for students attending pre-school special education classes and much of the costs related to serving these students must come from contributions from the unrestricted general fund. The combination of new programs and classes, along with declining enrollment district-wide and deficits on revenue limit earned for special education students, all place growing pressure on the district's special education budget. For 2012-13, special education budgets (excluding transportation) in all resources total \$28.7 million or 16.4% of the district's total combined general fund expenditures. Special Education ADA including non-public schools makes up approximately 5.1% of the district's total reportable ADA. Additional preschool students are enrolled in district programs, but their enrollment and ADA is not reported for funding purposes.

Federal, state and local funding sources support \$14.4 million of the total special education costs for Hemet Unified. \$5.3 million in revenue is allocated for special education related ADA from revenue limit funding. Another \$373,030 is transferred in from the district two charter schools to cover the cost of providing Special Education services to charter school students.

Routine/Deferred Maintenance

Under the provisions of the state school building code, the district is required to contribute an amount equal to three percent of its combined general fund expenditures annually to provide for the routine and deferred (long term) maintenance of its facilities. 2.5% of the contribution is allocated to Routine Maintenance and 0.5% to Deferred Maintenance in Fund 14. SBX 3 4, authorized in February 2009 and amended by SB 70 in 2011, offered districts the option to reduce the combined contribution to Routine/Deferred maintenance accounts to 1% and eliminates the required deferred maintenance match until 2014-15. Hemet USD projects expenses to meet routine maintenance needs will be approximately \$3.6 million.

The state match to deferred maintenance is included as one of the restricted funding sources open to flexible use. These funds, formerly directed for deferred maintenance, will be distributed to the district as unrestricted dollars. The district has budgeted \$710,000 of the flexibility funding to be re-allocated to Fund 14 for deferred maintenance needs for



2012-13. These funds will be committed as part of the adoption of Fund 14's budget. The combined contributions to routine and deferred maintenance total \$4.3 million and equate to 2.5% of general fund expenditures.

Transportation

The transportation department continues to expand contracted route services, adding program revenues that help to off-set increased costs of operations and reduced state funding. In 2012-13, Hemet Unified will continue to provide transportation services for Perris Union High, Perris Elementary, and San Jacinto Unified School District pupils as well as for special education students from Coachella, Romoland and Nuvview districts. Hemet's Transportation Department also provides services to the California School for the Deaf in Riverside and United Health Services (UHS), a non-public school group. The contracts with these local educational agencies (LEA's) provides payment for the direct costs of providing student transportation and administrative fees. It is projected that state revenues and fees from students and other districts will provide 100% of the funds necessary for Hemet to offer transportation services to its own students, essentially eliminating the need for any contribution from other district funds. However, deficits to Transportation apportionments requires the district to show a contribution equal to the deficit portion of this state funding. As a result, a contribution of \$366,818 to make up the apportionment short-fall is recorded to transportation from the unrestricted general fund in order to avoid further cuts. Contract payments from other districts for regular and field trip services are sufficient to cover the contribution expense.

Redevelopment/Debt Service

The district uses redevelopment funds to repay the debt payments on the Certificates of Participation (COPs) it has issued for capital improvement projects over the last ten years. Redevelopment funds are based on assessed values of local property. At the time the debt was issued, redevelopment funds were expected to be sufficient to support the principal and interest payments on the COPs debt for many years. Redevelopment receipts reached a peak in 2007-08 when the district received more than \$3.8 million from this source. However, receipts have declined by more than 40% as property values fell across the region in the recent economic downturn. Adding further to the RDA revenue problem, is the state mandate to disband all RDA's causing significant delays in receipt of RDA payments from the City. In 2012-13, the district expects it will receive approximately \$2.2 million. Because of the decline in the redevelopment revenue, debt payments charged to redevelopment are now expected to exceed revenue receipts in by \$1.7 million. The shortfall will be made up by a contribution from the unrestricted general fund on an on-going basis until redevelopment receipts reach prior year levels.



TRANSFERS IN FROM OTHER FUNDS

Transfers in from other funds to the general fund total \$373,000 for special education revenue received by the HAAAT and WCA Charter Schools in Fund 09. According to the Memorandum of Understanding agreements between the charter schools and the district, charter special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students.

TRANSFERS OUT TO OTHER FUNDS

There are no transfers out to other funds from the combined general fund budgeted for 2012-13.



SITE AND DEPARTMENT ALLOCATIONS



SITE DISCRETIONARY ALLOCATIONS

In addition to a variety of restricted funding sources, site lottery allocations, and donations, school sites receive an unrestricted discretionary budget. The per pupil allocation factors remain unchanged from prior years and no deficits were applied. Site discretionary allocations are based on the school's grade levels and projected enrollment figures for both regular and special education students and range from \$40 to \$55 per student. Detailed information on the allocations at each school is provided in the Appendix.

DEPARTMENT ALLOCATIONS

Department budgets are based on historical expenditure levels and anticipated needs. These allocations are the sole source of funds for

operating expenses for each department.

SITE LOTTERY

According to the Hemet Teacher's Association (HTA) contract article 20.1, 20% of lottery revenues received by the district are to be allocated to school sites and may be used for equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected certificated full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dashboard. School Services is estimating unrestricted lottery funds per ADA for 2012-13 at \$117.25. The proposed lottery site allocation for 2012-13 totals \$494,225.

OTHER ALLOCATIONS

High schools receive allocations for athletic program and pool maintenance expenses. All sites are provided a budget for utility costs. All school sites and some departments receive additional allocations for substitute and extra duty payroll costs. A minimal budget for overtime district wide has been reserved. Summer school expenses and related revenues are reported in a separate budget, as are Medicare Administrative Activities (MAA), testing, property and liability, safety and security, and various other activities.

DISTRICT PAID EXPENSES

Budget is set aside each year in a category for district-wide expenses. Items charged to this account include audit, election, early retirement (SERP) premiums, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these expenses total \$4.9 million. Indirect costs totaling nearly \$2.4 million from other funds and restricted resources are used to off-set expenses in this category resulting in a net unrestricted general fund budget for district-wide expenses of \$2.5 million.

RESTRICTED GENERAL FUND

The 2012-13 budget continues the district's practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Just over 30% of restricted funding sources come from contributions and revenue limit transfers from the unrestricted general fund. The remaining 70% comes from federal, state, and local sources and are only to be spent on those uses which the funding source has specified, including English language learners, special education, transportation, after school programs, and economically disadvantaged students. At this time, the projected budget for individual programs funded with federal revenues reflect changes based on information from the federal government. State categorical revenues, including EIA, are based on their prior year allocation until we have more information with adoption of the final state budget. Local restricted revenues are comprised primarily of redevelopment, SELPA pass-through funds for Special Education, and payments from other LEA's for transportation services. Categorical or restricted

expenditures have been budgeted to match anticipated revenues. Any unspent balances remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year.

A table listing categorical funds and their budgeted amounts for 2012-13 is shown to the right.

ARRA/FEDERAL STIMULUS FUNDS

Since 2008-09 the district has received and spent nearly \$25 million in one-time ARRA, Ed Jobs, and federal stimulus dollars. These funds were used to maintain staffing and programs. As of June 30, 2012 all these funds have been fully spent and all on-going costs previously charged to these programs have been picked up by either the unrestricted general fund or through increased contributions to Special Education.

CATEGORICAL FLEXIBILITY FUNDING

Programs that were formerly restricted in their use and accounted for in the restricted general fund were opened to flexible use beginning in 2008-09 through 2012-13. This flexibility was extended to 2014-15 with the passage of SB 70 in March 2011. As a result of the flexibility, the funding for these programs is now unrestricted and can be used for any educational purpose. The district has budgeted \$6.6 million in revenue for these programs in the unrestricted general fund. Revenues are used to support most of the former Tier III programs to some level as well as on-going costs for salaries and operating expenses. A list of former categorical programs that are now accounted for in the unrestricted general fund is available in the Appendix of this report. In addition to the \$6.6 million budgeted in the General Fund, another \$710,000 of the Deferred Maintenance allocation will be reported in Fund 14 and \$500,000 of the Adult Education and Community-Based English Tutoring (CBET) funds will be accounted for in the Adult Education Fund—Fund 11. The remaining allocations have been budgeted for salaries, contracts, professional development, and other expenses that have been identified as district priorities for 2012-13.

2012-13 Categorical/Restricted Programs

Program/Resource		Expenditure Budget Amount
3010	Title I	\$ 4,910,190
3010	Title I Carry Over (one-time)	564,593
3310	Spec Ed Local Asst	4,428,899
3311	Special Ed Local Asst - Prvt Schls	10,530
3315	Spec Ed PreSchool	81,483
3320	Spec Ed PS Local Entitlement	182,808
3345	Special Ed PreSchool Staff Dvlpmnt	759
3550	Voc Ed	191,753
3710	Title IV - Drug Free Schls	eliminated
4035	Title II - Part A	734,151
4045	Title II - Part D	eliminated
4124	Calif 21st Century (Harmony)	188,315
4201	Title III Immigrant Education	53,000
4203	Title III - LEP	401,282
4510	Title VII - Indian Ed	10,477
4810	BARR Project - Hemet HS (ARRA)	236,536
5210	Head Start	1,067,175
5640	Medi-Cal Reimbursements	1,994,334
5810	Elementary Counselors	477,908
6010	After School Program (ASES)	2,545,402
6286	English Language Acquisition Prgm	-
6300	Lottery - Restricted	642,000
6500	Special Education	22,552,242
6501	Special Ed - Low Incidence Equip	30,000
6512	Special Education - Mental Health	1,028,511
6520	Special Education - Workability	75,090
6535	Special Ed Personnel Staff Development	8,969
6690	Tobacco Use Prevention Ed (TUPE)	187,365
7010	Ag Incentive	21,146
7090	EIA	1,848,449
7091	EIA - Limited English Proficiency (LEP)	516,844
7230	Transpo - Home to School *	6,579,358
7240	Transpo - Special Ed *	4,620,251
7905	First 5 School Readiness	-
8150	Routine Maintenance & Repairs	3,600,000
9007	Riverside Cnty Children & Families	344,543
9015	Workforce Investment	12,000
9028	Ed Tech Voucher - Schools	2,000
9030	Ed Tech Voucher - District	121,425
9986	Redevelopment	3,883,270
Total		\$ 64,153,058



ENTREPRENUERIAL ACTIVITIES

In an effort to generate revenue to off-set declines in state aid, the district has actively pursued entrepreneurial opportunities in the areas of transportation, nutrition services, and reprographics.

TRANSPORTATION

Transportation continues to expand services to other districts for home-to-school and special education services. It also provides field trip transportation to many districts within Riverside County. The Transportation Department also provides transportation for resident students attending the California School for the Deaf in Riverside between the school and their homes throughout Southern California on weekends. These activities have eliminated the encroachment of transportation activities in the budget year except for those required to be reported to maintain state apportionment at current levels. Transportation encroachment reached a peak of almost \$1.8 million in 2005-06.



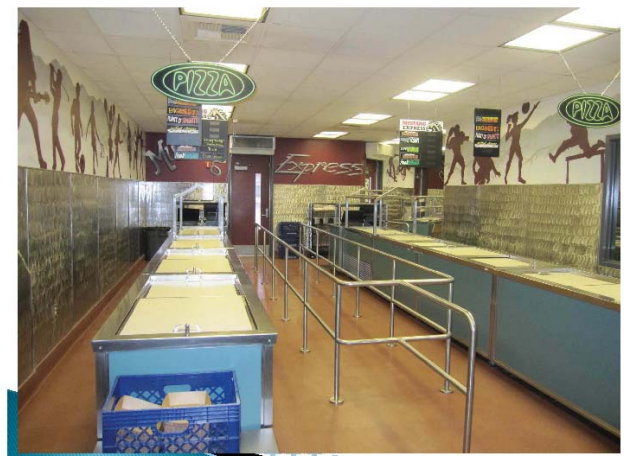
PRINT SHOP

The district opened the Print Shop in July 2007. The operation was housed in temporary facilities at the former district office complex on W. Latham Avenue. The original intent of the Print Shop was to reproduce consumable materials for Hemet Unified students at a lower cost than purchasing the materials from outside vendors. When the Print Shop was relocated to its new facility at the Professional Development Service Center on W. Acacia Avenue, additional space and improved infrastructure allowed the operation to add equipment and increase production capabilities. While the Print Shop does not see an actual cash profit in its operations, its real financial benefit is realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate that annual savings at a minimum of \$450,000 annually. Other districts for which the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda Unified School District.



NUTRITION SERVICES

The district's Nutrition Services Department also does what it can to generate additional revenues through catering services. The department has been successful in bringing in new dollars. These funds are reported and kept outside the General Fund in Fund 13 Cafeteria. While these revenues cannot provide any relief to the general fund, they have helped the Nutrition Department avoid any possibility of encroachment on the general fund, provided increases to the Cafeteria Fund's ending balance, and been used to make capital improvements at the Nutrition Center and school site kitchens.



ENDING FUND BALANCE

In the 2011-12 budget year, GASB 54 was put into place. This new accounting procedure changed how ending balances are reported in governmental funds. Balances that are not legally restricted are no longer termed 'designated' or 'reserved'. Fund balances that are not legally restricted are 'assigned' and revenues in restricted funds may be 'committed' by approval of the board. Once revenues are committed, they cannot be used for any other purpose until the board formally 'uncommits' the funds. The district adopted Resolution 2059 in April 2011 which authorizes the Assistant Superintendent of Business or the Director of Fiscal Services to assign balances or to recommend committing revenues with its adopted budget, interim reports and unaudited actuals reports. The board will approve commitments with approval of those reports. A component of Resolution 2059 was the adoption of a formal economic reserve policy in which the board established a minimum 5% reserve level for Hemet Unified. This is 2% above the statutory minimum reserve of 3% set by the state.

As indicated in the table below, the district's 2012-13 beginning fund balance for the combined general fund is projected to be \$35.3 and the ending balance is projected to be \$22.9 million. Expenditures are projected to exceed revenues by \$12.4 million.

Combined General Fund Ending Fund Balance Summary

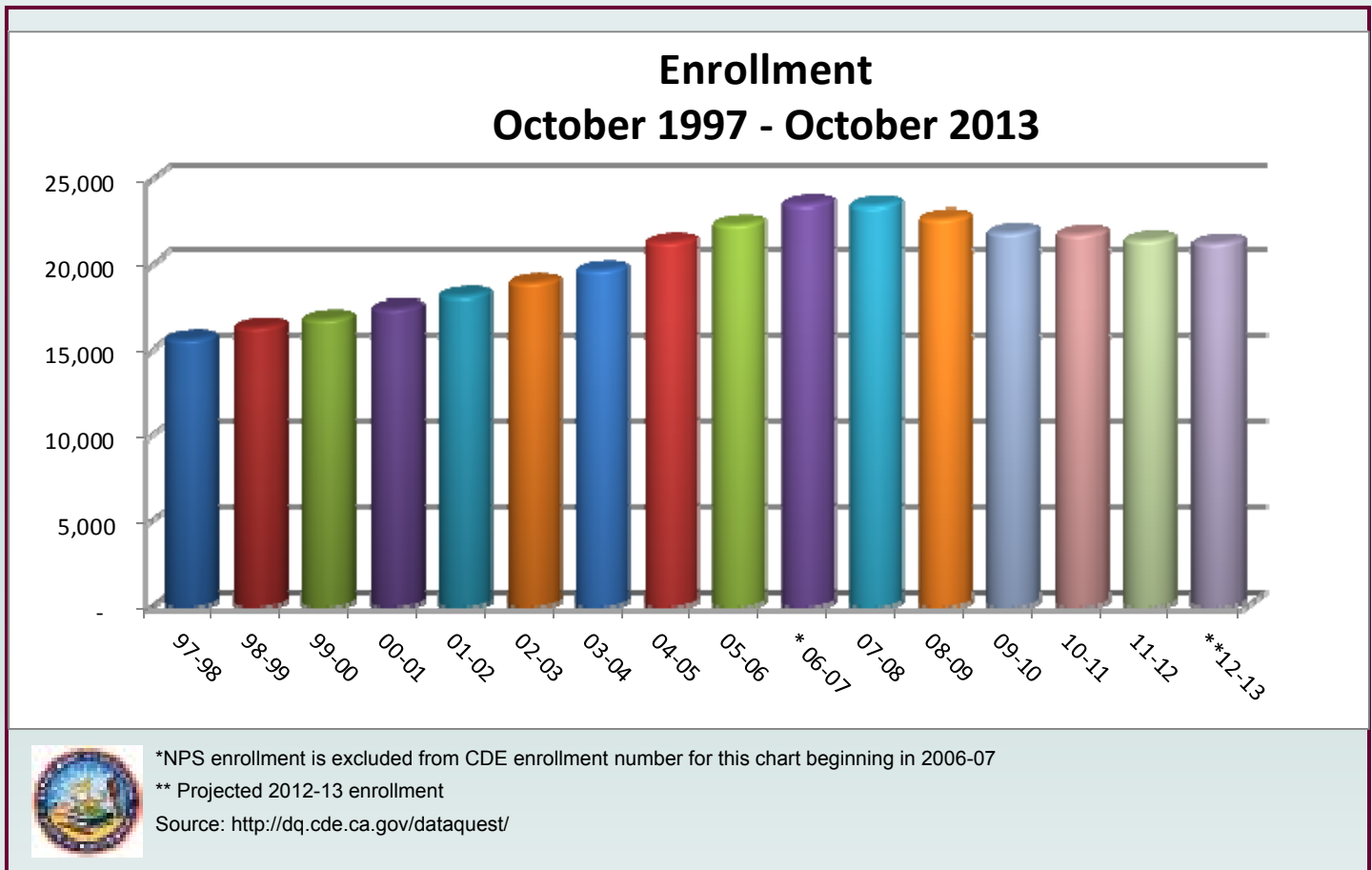
	2012-13 Adopted Budget
Net Increase/Decrease from Operations	\$ (12,409,677)
Beginning Fund Balance	35,271,188
Ending Fund Balance	\$ 22,861,511
Summary Fund Balance Restrictions	
Economic Uncertainty (5%)	\$ 8,760,000
Revolving Cash	25,000
Stores Inventory Reserve	254,609
F03 Unrestricted Designated Balances	10,484,786
Restricted Categorical Balances	3,337,116
Total Fund Balance Assignments/Restricted Balances	\$ 22,861,511
Unrestricted Carry Over and Available for Board Assignments	\$ -
Fund 03 Unrestricted Designated Balances	
0001 Site Discretionary Carry Over	\$ 859,460
0014 Business Summit	7,311
0301 Equipment Replacement	755,366
0310 MAA site allocations	442,916
0390 E-Rate	843,238
0600 Site Donation Carry Over	279,969
0605 ROTC	17,092
1101 Site Lottery Carry Over	474,402
0000 Reserve for 2011-12 Deficits	6,805,032
	\$ 10,484,786



STUDENT INFORMATION

AVERAGE DAILY ATTENDANCE (ADA)

ADA is a number derived from a district's student attendance reporting system and is used to determine annual revenue limit and other funding levels. ADA is equal to the average number of pupils who attend class over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. The 2012-13 budget projects P-2 ADA to be 20,171.35, including attendance for district students enrolled in County programs. ADA is projected to be slightly lower than the prior year so funding for the budget year will be based on 2011-12 ADA with some adjustments for students transferring in and out of charter schools. The projected funded ADA for 2012-13 is currently set at 20,572.18.



ENROLLMENT

Enrollment is the number extracted from the student attendance system that shows how many students are enrolled in the district or school at a specific date in time, whether or not the student was physically present in school on that date. Each year, on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. This number, along with a variety of student and staff demographic information collected at the same time, is used for comparative reporting with other districts in the state. Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2011 enrollment certified through CALPADS was reported at 21,411, excluding charter and nonpublic school students.

Data used to develop enrollment projections for the budget year include housing starts and birthrates. Budgeted enrollment projections for 2012-13, assume a decrease of 178 students district-wide from October 2011 numbers. The projected enrollment used for 2012-13 budget and staffing purposes is 21,223. This a projected decrease of 0.83%. Projected enrollment for each school in the district, including charter schools are shown in the table below.

2012-13 Projected Enrollment by Site			
<u>K-5 Elementary</u>			
Bautista Creek	899	Little Lake	858
Cawston	839	McSweeny	811
Fruitvale	948	Ramona	732
Harmony	824	Valle Vista	684
J. Wiens	790	Whittier	1,103
		Winchester	556
Total K-5 Elementary			<u>9,044</u>
<u>K-8 Schools</u>			
Cottonwood	238	Idyllwild	301
Hamilton K-8	477		
Total K-8 Schools			<u>1,016</u>
<u>Middle Schools</u>			
Acacia	836	Diamond Valley	1,144
Dartmouth	839	Rancho Veijo	1,326
Total Middle Schools			<u>4,145</u>
<u>High Schools</u>			
Hamilton High	351	Tahquitz	1,575
Hemet High	2,437	West Valley	1,684
Total High Schools			<u>6,047</u>
<u>Option Schools</u>			
Alessandro/APA Cont	546	HHJ Ind Study	325
Family Tree Ind Study	110		
Total Option Schools			<u>981</u>
Non-Charter Totals			<u>21,233</u>
<u>Charter Schools</u>			
Western Ctr Academy	384	HAAAT	190
Total Charters			<u>574</u>
District Totals			<u>21,807</u>



Staffing

STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised annually as part of the district's budget development process. The formulas used as the starting basis for 2012-13 staffing levels and staffing revisions agreed to by the leadership team, and approved by the Governing Board, are summarized in the table on this page.

Approximately 81.5% of all 2012-13 general fund expenditures are committed to salary and related benefit costs. Faced with growing costs in all areas, the district evaluated all staffing related costs as part of the 2012-13 budget development process and as a result, class sizes were increased and other staffing reductions were made. Negotiated salary concessions made in the spring of 2009 remain in effect for 2012-13 and provide an equivalent of 5.0% annual reduction in salary and benefit costs compared to 2009-10 for all bargaining unit and management employees. This reduction was achieved through a combination of reduced work year and salary roll-backs. The original negotiated settlements provisions included a two day reduction to the work year 2009-10 and an eight day reduction in both 2010-11 and 2011-12 for all employees. In addition classified bargaining unit members incurred a 3.41% salary roll-back in 2010-11. In 2011-12 furlough days were reduced to six for certificated employees and the salary roll-back percent was adjusted downward for classified members. In 2012-13 the agreement with classified bargaining unit member reduces furlough days to 5 or 6 days, depending on the employee's work year and salary roll-backs are added for an equivalent of a 5% reduction. Certificated bargaining unit members continue a six-day work year reduction.

Relaxed penalties on K-3 class size reduction funds in effect through June 2014 continue to provide the district the opportunity to increase class sizes for K-3. For 2011-12 K-3 classes will be staffed at 28.6 to one without a significant impact on CSR funding.

The district continues to fund 92% of library technician salary and benefit expenses from Title I and 100% of health technicians from LEA Medi-Cal carry over balances. When the projected carry over from both Title I and LEA—MediCal budgets are fully utilized sometime in the next two years, other options for funding these positions will need to be considered.

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary.

STATUTORY BENEFITS

In compliance with federal and state laws, Hemet Unified School District provides the following statutory benefits.

SOCIAL SECURITY/ FICA/ ALTERNATE FICA

Most employees participate in the Social Security Program through mandatory payroll deductions. Social Security provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently 6.2% for both the employee and employer. The district will be providing an alternate FICA plan to substitute and part-time employees who work less than four hours per day in all combined positions. This plan will invest employee and employer contributions in a private retirement plan which the employee will have access to upon retirement just like Social Security.

Staffing Formulas

	2012-13
Position	Formula
Principal	1.0 Per Site
Assistant Principal	Varies
Teachers K	28.6 to 1.0
Teachers 1-3	28.6 to 1.0
Teachers 4-5	32 to 1.0
Teachers 6-8	34 to 1.0
Teachers - 9-12	33 to 1.0
Teachers - RSP	28 to 1.0
Teachers - SDC	15 to 1.0
Instrumental Music - K-5	0.25 per site
ASB/Athletic Director - High School	0.7 Per Site
Counselor - Middle Schools	1 per site
Counselor - High Schools	3 per site
Librarian -	1.0 Per District
Office Manager	1.0 Per Site
Clerical Support Staff	Varies
Secretary II	Varies
Library/Media Tech	Varies
Health Technician	7.0 Hrs
Campus Supervisors - High School	1.0 Hrs Per 44
Campus Supervisors - Middle School	1.0 Hrs Per 50
Supervision Aides	1.0 Hrs Per 50
Plant Manager - High School	1.0 Per Site
Custodian	Varies

MEDICARE

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

UNEMPLOYMENT INSURANCE

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2012-13 unemployment rate for all districts in the county has decreased to 1.10% compared to 1.61% in 2011-12. As a component of the revenue limit calculation, the state provides districts with reimbursement of Unemployment Insurance costs in excess of costs incurred in the 1975-76 base year.

WORKER'S COMPENSATION

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. The district is projecting to end the fifth year of implementation with approximately \$5.0 million in reserves for future claims and another \$4.1 million in its ending balance. Reserves and activity for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67. The employer contribution rate for worker's compensation in 2012-13 will be increased slightly from the prior year to 1.90% of salaries paid compared to 1.71% in 2011-12.



OTHER BENEFITS

In addition to the statutory benefits above, Hemet Unified School District also contributes to employee retirement plans and health and welfare benefits.

RETIREMENT

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). The district contributes an amount equivalent to 8.25% of an employee's salary to the plan. Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The district contributes 7.00% to this plan for most classified employees. The district is also required to pay 13.02% of eligible classified salaries into the plan. Districts are able to reduce this rate (PERS Reduction) through their revenue limit calculation by an amount that is adjusted annually in May by the CalPERS board. The PERS Board has approved 1.603% as the PERS reduction rate for 2012-13.

Additionally, employees may elect to participate in a variety of retirement and deferred compensation plans through voluntary payroll deductions.

HEALTH & WELFARE BENEFITS

Most district employees are eligible to receive health and welfare benefits comprised of medical, vision, dental, and life insurance. The district contribution to these plans is capped at \$9,100 for HTA members and \$7,200 for classified and management staff. The total cost of health and welfare varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions.

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service to the district will be eligible to receive \$3,300 annually for health and welfare benefits for a maximum of 10 years or until they reach age 65, whichever comes first. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you go basis. An actuarial study has been performed to determine the district's total liability for this plan, currently projected at \$30.2 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs. To fully fund the OPEB total liability over a period of 30 years, the annual contribution has been actuarially determined to be \$3.8 million. Previously there was \$2.6 million from prior year mandated claim reimbursements held in reserves to start funding the OPEB liability. However, this balance was re-designated in 2009-10 and is being used to fund on-going expenses to maintain essential programs in the face of state budget cuts. The rates charged for OPEB costs for 2012-13 are projected to be 0.236% of salaries and a flat rate of \$263.00 per FTE to fund active retirees benefits.

		Change from Previous Year	
		2012-13	
Certificated Employees			
3400	H&W (cap)	\$ 9,100.00	\$ -
3750	OPEB	263.00	77.00
3100	STRS(employer contribution)	8.250%	0.000%
3330	Medicare	1.450%	0.000%
3500	Unemployment	1.100%	-0.510%
3600	Worker's Comp	1.900%	0.130%
3700	OPEB	0.236%	0.065%
		12.936%	-0.315%
Classified Employees			
3400	H&W (cap)	\$ 7,200.00	\$ -
3750	OPEB	263.00	77.00
3200	PERS (employer contribution)	7.000%	0.000%
3210	PERS Employer	11.417%	0.494%
3320	FICA - Social Security	6.200%	0.000%
3330	Medicare	1.450%	0.000%
3500	Unemployment	1.100%	-0.510%
3600	Worker's Comp	1.900%	0.130%
3700	OPEB	0.236%	0.065%
3800	PERS / PERS Reduction	1.603%	-0.494%
		30.906%	-0.315%

Other District Funds

The 2013-13 expenditure budgets for the district's other funds are as follows:

Fund	2012-13 Expenditure Budget
Fund 09—Charter School Special Revenue	\$ 3,522,290
Fund 11—Adult Education	570,458
Fund 12—Child Development	1,369,436
Fund 13—Cafeteria	11,297,020
Fund 14-Deferred Maintenance	1,025,000
Fund 17—Reserve for Other Than Capital Outlay	-0-
Fund 21—Building Fund	13,859,300
Fund 25—Capital Facilities	220,144
Fund 35—County School Facilities	-0-
Fund 40—Reserve for Capital Outlay	
Fund 67—Self-Insurance—W/C & HTA Prescriptions	3,758,849
Fund 68— Self Insurance—OPEB	786,223

The amounts listed are for projected expenses only and do not include all of the projected beginning or ending balances in each fund. Amounts needed from the ending balances in each fund will be budgeted after the close of the 2011-12 fiscal year as needed. Ending balances estimates for each fund can be found in the Appendix section of this report.

Effective July 1, 2011, new ending balance categories were implemented for all district funds per GASB 54. One of the components of GASB 54 requires districts to assign fund balances or commit revenues that are not legally restricted. Hemet Unified approved Resolution 2059 on April 19, 2011 that authorized the Assistant Superintendent of Business or Director of Business Services to make those assignments and commitments as part of the district's adopted budget or with their interim or unaudited financial reports. At this time, the district will be committing revenues in Fund 11— Adult Education and Fund 14-Deferred Maintenance for their respective purposes.

Fund 67— Self Insurance expenses include those for teacher's bargaining unit members prescription plan payments to vendors as well as worker's compensation claims and expenses.

Fund 68 was opened in 2011-12. This fund is a sub-set of Fund 67 and will be used to account separately for OPEB costs and revenues. All activity in Fund 68 is reported with Fund 67.



Hemet High Renovation Project—Admin Bldg 2011



Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below and were developed based on worse case scenarios and assumptions, as advised by the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, while the district can meet its fiscal obligations in the 2012-13 budget year, it **does not** expect to meet its financial obligations for the two subsequent fiscal years.

The 2012-13 enrollment is expected to decrease by 0.83% from enrollment reported in October 2011. The district is projecting enrollment to stabilize beginning in 2013-14 and to stay flat through 2014-15. ADA as a percentage of enrollment will remain constant at 94.0%. This is considered to be a conservative assumption based on recent trends. Normally, the district bases its projected statutory cost of living adjustments (COLA) for revenue limit funding on information provided by School Services of California in their Financial Dartboard.

According to SSC, COLA increases for state revenues are projected to be 3.24% for 2012-13, 2.40% in 2013-14, and 2.70% in 2014-15. However, districts have been advised to not budget any COLA increases in state funding during the three-year projection period because it seems unlikely the state will be able to afford to fund any COLA increase. To off-set COLA increases deficit factors have been applied to revenue limit funding. A deficit factor of 22.272% has been applied to revenue limit calculations for all three years of the projection. In addition, a \$441 per ADA reduction was also factored for the possibility that further reductions from the state are imposed if tax measures are not approved by the voters in November and trigger cuts are enacted.

2012-13 General Fund Multi-Year Assumptions

	2012-13	2013-14	2014-15
ADA	94.000%	94.000%	94.000%
P-2 ADA	20,171	20,171	20,171
Funded ADA	20,572	20,171	20,171
Enrollment Growth	-0.830%	0.000%	0.000%
Enrollment	21,223	21,223	21,223
Revenue Limit COLA	3.240%	0.000%	0.000%
State Deficit Factor	22.272%	22.272%	22.272%
Per ADA Reduction	\$ 441.00	\$ 441.00	\$ 441.00
Federal Revenue	0.000%	0.000%	0.000%
Other State Revenue	0.000%	0.000%	0.000%
Local Revenue	0.000%	0.000%	0.000%
Salary and Benefit Increases	0.000%	5.000%	0.000%
Step & Column Adjustments	1.600%	1.600%	1.600%
Work Yr Reduction	5-6 days	-	-
School Year Days	175	180	180
Utilities	0.000%	0.000%	0.000%
Energy Savings	0.000%	0.000%	0.000%
Reserve for Economic Uncertainty	5.000%	5.000%	5.000%
New Schools	-	-	-
Charter School	2	2	2

While K-3 CSR flexibility is set to expire June 30, 2014, no changes to current staffing or revenues are made in the MYP for this change. Revisions will be made as more information becomes available as to the status of this funding and its flexibility.

Federal funds show a decline in 2013-14 as Title I carry over is expended. Aside from carry over balances, federal revenues are projected to remain stable for the each of the two subsequent years. Other state revenues and local revenues are also projected to be flat through 2014-15.

Combined general fund certificated salaries and related benefits show an increase in all years for step and column costs. In addition, a 5% increase to salaries and benefits has been applied to 2013-14 expenses to account for expiration of current bargaining unit agreements that have temporarily reduced work years and salaries.

Transfers of approximately \$870,000 in salaries and benefits for library technicians currently funded from Title I to the unrestricted general fund are assumed to take place in 2013-14, as carry over balances in Title I become insufficient to continue to support those positions.

Expenditures in the Books and Supplies category are projected to decline slightly in each year as categorical carry over balances are spent down. Contracted & Services expenses are also projected to show some decline in each year for the same reason. There are no projected capital equipment purchases projected in the two out-years.

The general fund shows significant deficit spending in all three years. Deficit spending for 2012-13 is projected at \$11.6 million; \$21.0 million in 2013-14; and \$22.0 million in 2014-15. However, should the additional \$441 per ADA cut not materialize, deficit spending will be reduced sufficiently so that the district will be able to meet its financial obligations through the end of 2014-15. Whether the \$441 per ADA cut will be imposed or not, will not be known until November, more than four months into the 2012-13 budget year. If the proposed tax initiatives are passed by voters, multi-year projections will be revised to reflect the updated revenue estimates.

The Riverside County Office of Education requires districts under their jurisdiction to submit a Commitment to Fiscal Solvency form with their 2012-13 adopted budget. This form identifies the level of spending reductions that may be necessary in 2013-14 and 2014-2015 in order to maintain fiscal solvency, based on current revenue assumptions. Hemet USD's Commitment to Fiscal Solvency form is included in the Appendix in this report and identifies the district may need \$10.5 million in reductions in 2013-14 and another \$22 million in 2014-15. If bargaining units agree to continue salary concessions through June 2015, this would provide approximately \$6.6 million in both years. However, additional reductions would be necessary in order to remain fiscally solvent. These reductions could include elimination of contributions to adult education and deferred maintenance, deeper staffing cuts, and more furlough days or salary roll-backs should all state deficits and per ADA reductions be imposed throughout the three year projection period.

CASH FLOW ANALYSIS

As the state adds to the amount of payments to K-12 schools that it defers or does not pay on time, cash becomes an ever increasing concern for school districts. To help identify potential cash problems early and to start developing necessary action plans, districts have been recommended to develop a two-year cash flow analysis to present with their financial and budget reports.

2012-13 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district will have sufficient funds to meet its combined general fund cash needs for 2012-13. To address deferrals in State revenues, the district has elected to participate in the Tax Revenue Anticipation Notes (TRANs) program in 2012-13 with a sizing limit of \$60 million. This is double the amount authorized in 2011-12. Currently, it is expected the district may need \$50 million of the total amount authorized. The district projects it will issue the TRANs in two installments with \$20 million issued in July 2012 that is to be repaid in full by January 2013 and a second issuance of \$30 million in late February that must be repaid by September 2013. In addition to the TRANs, it is anticipated the general fund will need to borrow \$5 million from Fund 67 in January to bridge the gap between the repayment of the first TRANs and issuance of the second TRANs.

In addition to needing to borrow from other funds, the district's general fund will also need to provide periodic cash loans to other Funds. It is anticipated the charter school fund (Fund 09) will need to borrow a total of \$775,000 during the year. It is expected the fund will be able to repay \$200,000 of the loan by January, but will have an outstanding balance owed to the General Fund of \$575,000 by June 30th. The fund will repay this balance early in the 2013-14 year.

The child development fund (Fund 12) also needs to borrow cash from the general fund during the year. The programs accounted for in this fund are all reimbursable grants and expenditures occur prior to receipt of revenues. It is projected Fund 12 will need a total of \$400,000 from the general fund, paid out in increments during the year. All but \$100,000 is expected to be repaid by year-end.

2013-14 Cash Flow

The cash flow for 2013-14 shows the district's cash situation worsening.



The cash flow is based on the multi-year projections and identifies potentially the TRANs need could grow to \$70 million with \$30 million issued in July and \$40 million in February. It also assumes the July TRAN would not be repaid until after the February TRAN is issued to avoid the January gap. If the July TRAN needs to be repaid earlier, the district would need to start early on devising a plan to meet cash needs for mid-year. Once all accruals are accounted for, the cash flow shows the district with a negative cash balance that corresponds with the negative ending fund balance projected for 2013-14. This can only be addressed through expenditure reductions and increased revenues.

Conclusion

The Hemet Unified School District continues to operate and keep essential programs in place during this on-going period of fiscal uncertainty. Declining enrollment added to growing state funding deficits and cash deferrals create a difficult to manage financial situation. Fiscal responsibility on the part of the Governing Board, cabinet, and site and department administrators have enabled the district to maintain and improve its cash and financial position over the past few years, helping to place the district in a favorable position to meet these challenges. Proactive actions such as providing early retirement incentives, implementing spending and hiring freezes and successful negotiations with bargaining units have been instrumental in preparing the district for the years ahead. These actions have allowed the district to make budget adjustments without significant staff lay-offs. Administration will continue to carefully monitor the district's budget and make adjustments based on information as it becomes available.



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Appendix

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**Hemet USD Governing Board Commitment to Fiscal Solvency
2012-13 Adopted Budget**

The Governing Board recognizes its responsibility to plan for and maintain the fiscal solvency of the District for the budget year and two subsequent fiscal years. The District's multi-year financial projections indicate further budget reductions are needed totaling \$10,500,000 in 2013-14 and \$ 22,000,000 in 2014-15. The District will implement these reductions in order to maintain fiscal solvency, and will submit a detailed list of Board-approved budget solutions for 2013-14 with the 2012-13 First Interim Financial Report.

Board Clerk

Date

**HEMET UNIFIED SCHOOL DISTRICT
2012-13 Adopted Budget**

2012-13 General Fund Cash Flow

		JULY	AUG	SEPT	OCT	NOV	DEC	JAN							
		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected					
A. BEGINNING CASH		943,472.28	17,848,617.17	14,914,138.23	16,130,511.20	8,701,174.52	3,804,284.02	7,133,811.48							
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	1,056,904.70	1.33%	8,185,051.46	10.30%	2,892,581.29	3.64%	5,713,642.72	7.19%	7,549,319.31	9.50%	12,428,563.57	15.64%
Property Tax	8020-8089	0.00	0.00%	1,352,816.10	6.11%	1,074,209.44	4.85%	1,056,741.06	4.77%	80,360.55	0.36%	6,845,986.88	30.90%	3,035,147.81	13.70%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	(16,420.31)	9.76%	2,682.69	-1.59%	2,920.91	-1.74%	2,836.75	-1.69%	5,455.71	-3.24%	(90.33)	0.05%	2,374.58	-1.41%
Federal Revenues	8100-8299	728,000.00	4.55%	118,578.75	0.74%	1,459,698.76	9.12%	30,829.41	0.19%	1,574,702.28	9.84%	598,511.43	3.74%	2,985,325.38	18.65%
Other State Revenues	8300-8599	244,401.48	1.16%	2,091,515.61	9.97%	2,005,418.98	9.56%	817,965.29	3.90%	1,243,742.18	5.93%	966,738.73	4.61%	2,116,390.70	10.08%
Other Local Revenues	8600-8799	97,768.25	0.41%	126,962.00	0.53%	1,200,858.80	5.03%	233,329.25	0.98%	1,436,227.40	6.01%	1,259,206.71	5.27%	3,580,624.79	14.98%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	111,777.60	30.00%
TOTAL RECEIPTS		1,053,749.42	4,749,459.85	13,928,158.35	5,034,283.05	10,054,130.84	17,219,672.73	24,260,204.43							
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	704,693.02	0.90%	7,596,008.15	9.67%	7,501,803.13	9.55%	7,654,258.50	9.74%	7,546,915.93	9.60%	7,401,949.50	9.42%	7,701,064.40	9.80%
Classified Salaries	2000-2999	1,588,639.37	4.97%	3,143,328.50	9.83%	2,837,419.64	8.87%	2,937,420.07	9.18%	3,324,592.19	10.39%	3,056,424.64	9.56%	2,607,386.66	8.15%
Employee Benefits	3000-3999	1,469,233.69	4.58%	3,360,670.74	10.48%	2,706,303.83	8.44%	2,894,352.47	9.02%	2,967,554.03	9.25%	2,452,209.68	7.65%	2,824,139.91	8.81%
Books & Supplies	4000-4999	680,705.19	9.48%	943,071.70	13.14%	626,471.38	8.73%	517,407.15	7.21%	479,920.58	6.69%	201,682.75	2.81%	577,655.78	8.05%
Services & Operating Expenses	5000-5999	3,127,410.99	14.80%	1,773,001.23	8.39%	1,784,430.50	8.44%	1,260,233.46	5.96%	1,134,619.64	5.37%	429,830.67	2.03%	2,699,261.26	12.77%
Capital Outlays	6000-6999	0.00	0.00%	2,966.20	1.71%	0.00	0.00%	0.00	0.00%	37,077.50	21.39%	0.00	0.00%	7,415.50	4.28%
Other Outgo	7100-7299/7400-7499	261,976.55	5.79%	220,873.33	4.88%	1,323,884.92	29.26%	815,740.76	18.03%	(89,885.06)	-1.99%	388,447.98	8.59%	216,808.18	4.79%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(125,912.40)	24.00%	0.00	0.00%	0.00	0.00%	(125,912.40)	24.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		7,832,658.81	17,039,919.85	16,654,401.00	16,079,412.41	15,400,794.81	13,804,632.82	16,633,731.69							
D. TAX ANTICIPATION NOTES															
2010-11 Mid Yr TRANS	9640	(2,342,150.00)	(2,912,050.00)	(1,695,800.00)	-	-	-	-	-	-	-	-	-	0.00	
Jul 2011 TRANS	9640	20,000,000.00	-	-	-	-	-	-	-	-	-	-	-	(20,000,000.00)	
2011-12 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
TRANS TOTAL		17,657,850.00	(2,912,050.00)	(1,695,800.00)	-	-	-	(20,000,000.00)							
E. INTERFUND LOANS	9311/9611	(2,350,000.00)	(150,000.00)	200,000.00	(100,000.00)	50,000.00	(100,000.00)	5,200,000.00							
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		10,329,727.40	25.99%	13,134,322.87	33.04%	5,959,355.12	14.99%	7,549,925.68	18.99%	399,773.47	1.01%	14,487.55	0.04%	338,245.90	0.85%
Accounts Payable/Def Rev		1,953,523.12	27.55%	716,291.81	10.10%	520,939.50	7.35%	3,834,133.00	54.08%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		8,376,204.28	12,418,031.06	5,438,415.62	3,715,792.68	399,773.47	14,487.55	338,245.90							
G. NET INCOME (B - C + D + E + F)		16,905,144.89	(2,934,478.94)	1,216,372.97	(7,429,336.68)	(4,896,890.50)	3,329,527.46	(6,835,281.36)							
ENDING CASH (A +G)		17,848,617.17	14,914,138.23	16,130,511.20	8,701,174.52	3,804,284.02	7,133,811.48	298,530.12							

GALAXY

6/6/2012

**HEMET UNIFIED SCHOOL DISTRICT
2012-13 Adopted Budget**

2012-13 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS		TOTAL
A. BEGINNING CASH		298,530.12		18,384,570.24		9,666,359.07		9,694,355.41		2,485,689.76		7,452,550.35		943,472.28
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	1,629,063.64	2.05%	921,811.62	1.16%	7,747,985.60	9.75%	2,336,315.66	2.94%	0.00	0.00%	29,005,279.43	36.50%	79,466,519.00
Property Tax	8020-8089	0.00	0.00%	0.00	0.00%	2,263,607.68	10.22%	2,127,644.70	9.60%	4,321,557.81	19.50%	(0.03)	0.00%	22,158,072.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	1,450.24	-0.86%	(33,847.67)	20.11%	1,408.89	-0.84%	1,100.77	-0.65%	(7,526.39)	4.47%	(130,672.84)	77.63%	(168,327.00)
Federal Revenues	8100-8299	2,368,737.10	14.80%	1,906,151.35	11.91%	158,520.45	0.99%	761,081.78	4.75%	2,236,542.03	13.97%	1,079,702.28	6.75%	16,006,381.00
Other State Revenues	8300-8599	1,316,067.00	6.27%	1,270,687.97	6.05%	2,823,893.78	13.46%	672,121.07	3.20%	1,681,808.79	8.01%	3,735,966.42	17.80%	20,986,718.00
Other Local Revenues	8600-8799	1,785,134.66	7.47%	2,937,313.19	12.29%	1,959,337.50	8.20%	1,801,368.07	7.54%	4,508,639.78	18.87%	2,970,562.60	12.43%	23,897,333.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	93,148.00	25.00%	0.00	0.00%	149,036.80	40.00%	18,629.60	5.00%	372,592.00
TOTAL RECEIPTS		7,100,452.64		7,002,116.46		15,047,901.90		7,699,632.05		12,890,058.82		36,679,467.46		162,719,288.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	7,530,840.06	9.58%	7,565,227.87	9.63%	7,591,962.24	9.66%	7,758,033.84	9.87%	1,995,749.38	2.54%	36,830.98	0.05%	78,585,337.00
Classified Salaries	2000-2999	2,889,625.53	9.03%	2,774,717.35	8.67%	2,891,600.56	9.04%	2,346,274.60	7.33%	1,567,932.59	4.90%	22,214.30	0.07%	31,987,576.00
Employee Benefits	3000-3999	2,735,284.78	8.53%	2,733,653.98	8.52%	2,885,687.00	9.00%	2,774,062.41	8.65%	2,373,825.37	7.40%	(104,433.89)	-0.33%	32,072,544.00
Books & Supplies	4000-4999	461,100.77	6.42%	497,895.00	6.94%	349,110.59	4.86%	428,514.89	5.97%	473,575.08	6.60%	941,583.14	13.12%	7,178,694.00
Services & Operating Expenses	5000-5999	1,013,455.80	4.80%	1,673,650.57	7.92%	1,031,432.25	4.88%	1,963,704.41	9.29%	1,611,095.09	7.62%	1,630,176.13	7.71%	21,132,302.00
Capital Outlays	6000-6999	37,077.50	21.39%	12,500.00	7.21%	7,415.50	4.28%	0.00	0.00%	56,357.80	32.52%	12,500.00	7.21%	173,310.00
Other Outgo	7100-7299/7400-7499	266,493.38	5.89%	507,692.48	11.22%	187,673.48	4.15%	144,538.78	3.20%	279,592.21	6.18%	0.01	0.00%	4,523,837.00
Indirect Costs	7300-7399	0.00	0.00%	(125,912.40)	24.00%	0.00	0.00%	(125,912.40)	24.00%	0.00	0.00%	(20,985.40)	4.00%	(524,635.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL DISBURSEMENTS		14,933,877.82		15,639,424.85		14,944,881.62		15,289,216.53		8,358,127.52		2,517,885.27		175,128,965.00
D. TAX ANTICIPATION NOTES														
2010-11 Mid Yr TRANS	9640	-		-		-		-		-		-		(6,950,000.00)
Jul 2011 TRANS	9640	-		-		-		-		-		-		0.00
2011-12 Mid Yr TRANS	9640	30,000,000.00		-		-		-		-		(30,000,000.00)		0.00
TRANS TOTAL		30,000,000.00		-		-		-		-		(30,000,000.00)		(6,950,000.00)
E. INTERFUND LOANS	9311/9611	(5,100,000.00)		(100,000.00)		(50,000.00)		25,000.00		(150,000.00)	100.00%	475,000.00		(2,150,000.00)
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		1,019,465.30	2.56%	19,097.22	0.05%	(25,023.94)	-0.06%	404,756.91	1.02%	601,208.64	1.51%	5,971.22	0.02%	39,751,313.34000
Accounts Payable/Def Rev		0.00	0.00%	0.00	0.00%	0.00	0.00%	48,838.08	0.69%	16,279.35	0.23%	0.00	0.00%	7,090,004.86000
TOTAL PRIOR YEAR TRANSACTIONS		1,019,465.30		19,097.22		(25,023.94)		355,918.83		584,929.29		5,971.22		32,661,308.48
G. NET INCOME (B - C + D+ E + F)		18,086,040.12		(8,718,211.17)		27,996.34		(7,208,665.65)		4,966,860.59		4,642,553.41		11,151,631.48
ENDING CASH (A +G)		18,384,570.24		9,666,359.07		9,694,355.41		2,485,689.76		7,452,550.35		12,095,103.76		12,095,103.76
GALAXY														

6/6/2012

**HEMET UNIFIED SCHOOL DISTRICT
2012-13 Adopted Budget**

2013-14 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH		7,425,550.35		30,232,884.39		17,307,540.08		11,946,262.54		6,280,246.17		623,101.81		2,906,402.96	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	1,031,040.10	1.33%	7,984,746.64	10.30%	2,821,793.96	3.64%	5,573,818.28	7.19%	7,364,572.14	9.50%	12,124,411.40	15.64%
Property Tax	8020-8089	0.00	0.00%	1,352,816.10	6.11%	1,074,209.44	4.85%	1,056,741.06	4.77%	80,360.55	0.36%	6,845,986.88	30.90%	3,035,147.81	13.70%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	(16,420.31)	9.76%	2,682.69	-1.59%	2,920.91	-1.74%	2,836.75	-1.69%	5,455.71	-3.24%	(90.33)	0.05%	2,374.58	-1.41%
Federal Revenues	8100-8299	728,000.00	4.80%	101,613.99	0.67%	1,431,815.04	9.44%	(120,944.24)	-0.80%	1,557,527.61	10.27%	567,968.49	3.75%	3,105,194.13	20.48%
Other State Revenues	8300-8599	244,401.48	1.17%	2,091,515.61	10.05%	2,005,418.98	9.64%	632,965.29	3.04%	1,243,742.18	5.98%	966,738.73	4.65%	2,116,390.70	10.17%
Other Local Revenues	8600-8799	97,768.25	0.41%	126,962.00	0.54%	1,200,858.80	5.07%	233,329.25	0.98%	1,423,227.40	6.01%	1,258,206.71	5.31%	3,580,624.79	15.11%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	111,777.60	30.00%
TOTAL RECEIPTS		1,053,749.42		4,706,630.49		13,699,969.81		4,626,722.07		9,884,131.73		17,003,382.62		24,075,921.01	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	753,688.00	0.90%	8,122,227.41	9.67%	8,021,521.84	9.55%	8,184,533.02	9.74%	8,069,754.13	9.60%	7,914,731.68	9.42%	8,234,555.13	9.80%
Classified Salaries	2000-2999	1,701,498.30	4.97%	3,366,596.04	9.83%	3,038,912.59	8.87%	3,146,014.51	9.18%	3,560,725.26	10.39%	3,273,465.43	9.55%	2,792,567.00	8.15%
Employee Benefits	3000-3999	1,532,789.52	4.58%	3,505,877.97	10.48%	2,823,255.59	8.44%	3,019,429.37	9.02%	3,095,780.58	9.25%	2,558,201.98	7.65%	2,946,186.45	8.81%
Books & Supplies	4000-4999	650,536.45	9.48%	901,239.48	13.14%	598,674.67	8.73%	494,455.84	7.21%	458,630.53	6.69%	192,732.95	2.81%	552,042.02	8.05%
Services & Operating Expenses	5000-5999	2,795,763.77	14.80%	1,585,201.30	8.39%	1,595,350.04	8.44%	1,126,606.89	5.96%	1,014,303.24	5.37%	384,253.33	2.03%	2,412,994.93	12.77%
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	257,077.34	5.79%	216,742.80	4.88%	1,299,127.06	29.26%	800,485.66	18.03%	(88,204.12)	-1.99%	381,183.65	8.59%	212,753.66	4.79%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(120,000.00)	24.00%	0.00	0.00%	0.00	0.00%	(120,000.00)	24.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		7,691,353.38		17,697,885.00		17,256,841.79		16,771,525.29		16,110,989.62		14,584,569.02		17,151,099.19	
D. TAX ANTICIPATION NOTES															
2012-13 Mid Yr TRANS	9640	(9,267,500.00)		(11,522,500.00)		(6,710,000.00)		-		-		-		0.00	
Jul 2013 TRANS	9640	30,000,000.00		-		-		-		-		-		0.00	
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
TRANS TOTAL		20,732,500.00		(11,522,500.00)		(6,710,000.00)		-		-		-		0.00	
E. INTERFUND LOANS	9311/9611	675,000.00		-		(200,000.00)		-		200,000.00		(150,000.00)		0.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		9,548,169.00	25.98%	12,142,344.90	33.04%	5,508,456.04	14.99%	6,978,786.85	18.99%	369,713.53	1.01%	14,487.55	0.04%	308,185.96	0.84%
Accounts Payable/Def Rev		1,510,731.00	50.06%	553,934.70	18.36%	402,861.60	13.35%	500,000.00	16.57%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		8,037,438.00		11,588,410.20		5,105,594.44		6,478,786.85		369,713.53		14,487.55		308,185.96	
G. NET INCOME (B - C + D + E + F)		22,807,334.04		(12,925,344.31)		(5,361,277.54)		(5,666,016.37)		(5,657,144.36)		2,283,301.15		7,233,007.78	
ENDING CASH (A + G)		30,232,884.39		17,307,540.08		11,946,262.54		6,280,246.17		623,101.81		2,906,402.96		10,139,410.74	

**HEMET UNIFIED SCHOOL DISTRICT
2012-13 Adopted Budget**

2013-14 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS		TOTAL
A. BEGINNING CASH		10,139,410.74		12,214,279.36		2,762,117.62		1,916,863.55		422,221.54		2,189,701.57		7,425,550.35
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	1,589,197.15	2.05%	899,253.02	1.16%	7,558,376.67	9.75%	2,279,141.27	2.94%	0.00	0.00%	28,295,461.37	36.50%	77,521,812.00
Property Tax	8020-8089	0.00	0.00%	0.00	0.00%	2,263,607.68	10.22%	2,127,644.70	9.60%	4,321,557.81	19.50%	(0.03)	0.00%	22,158,072.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	1,450.24	-0.86%	(33,847.67)	20.11%	1,408.89	-0.84%	1,100.77	-0.65%	(7,526.39)	4.47%	(130,672.84)	77.63%	(168,327.00)
Federal Revenues	8100-8299	2,070,749.24	13.66%	1,730,325.25	11.41%	155,371.88	1.02%	737,146.35	4.86%	2,107,581.50	13.90%	989,031.76	6.52%	15,161,381.00
Other State Revenues	8300-8599	1,316,067.00	6.33%	1,270,687.97	6.11%	2,823,893.78	13.58%	672,121.07	3.23%	1,681,808.79	8.08%	3,735,966.42	17.96%	20,801,718.00
Other Local Revenues	8600-8799	1,762,134.66	7.44%	2,925,313.19	12.34%	1,949,337.50	8.23%	1,780,368.07	7.51%	4,438,639.78	18.73%	2,920,562.60	12.32%	23,697,333.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	93,148.00	25.00%	0.00	0.00%	149,036.80	40.00%	18,629.60	5.00%	372,592.00
TOTAL RECEIPTS		6,739,598.29		6,791,731.76		14,845,144.40		7,597,522.23		12,691,098.29		35,828,978.88		159,544,581.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	8,052,596.08	9.58%	8,089,352.41	9.63%	8,117,925.91	9.66%	8,295,471.73	9.87%	2,134,090.68	2.54%	39,388.98	0.05%	84,029,837.00
Classified Salaries	2000-2999	3,094,838.92	9.03%	2,971,781.40	8.67%	3,096,957.87	9.04%	2,512,843.90	7.33%	1,679,355.48	4.90%	23,789.30	0.07%	34,259,346.00
Employee Benefits	3000-3999	2,853,487.28	8.53%	2,851,800.95	8.52%	3,010,397.19	9.00%	2,893,957.33	8.65%	2,476,377.18	7.40%	(108,776.39)	-0.33%	33,458,765.00
Books & Supplies	4000-4999	440,642.43	6.42%	475,809.79	6.94%	333,628.25	4.86%	409,518.74	5.97%	452,574.12	6.60%	899,818.73	13.12%	6,860,304.00
Services & Operating Expenses	5000-5999	905,970.71	4.80%	1,496,048.01	7.92%	922,170.59	4.88%	945,465.45	5.00%	2,250,386.54	11.91%	1,457,508.19	7.71%	18,892,022.99
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other Outgo	7100-7299/7400-7499	261,509.71	5.89%	498,198.16	11.22%	184,294.72	4.15%	141,835.78	3.19%	274,363.58	6.18%	0.00	0.00%	4,439,368.00
Indirect Costs	7300-7399	0.00	0.00%	(120,000.00)	24.00%	0.00	0.00%	(120,000.00)	24.00%	0.00	0.00%	(20,000.00)	4.00%	(500,000.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL DISBURSEMENTS		15,609,045.13		16,262,990.72		15,665,374.53		15,079,092.93		9,267,147.58		2,291,728.81		181,439,642.99
D. TAX ANTICIPATION NOTES														
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		(27,500,000.00)
Jul 2013 TRANS	9640	(30,000,000.00)		-		-		-		-		-		0.00
2013-14 Mid Yr TRANS	9640	40,000,000.00		-		-		-		-		(40,000,000.00)		0.00
TRANS TOTAL		10,000,000.00		-		-		-		-		(40,000,000.00)		(27,500,000.00)
E. INTERFUND LOANS	9311/9611	-		-		-		5,650,000.00		(2,200,000.00)	100.00%	(3,300,000.00)		675,000.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		944,315.46	2.57%	19,097.22	0.05%	(25,023.94)	-0.07%	374,696.97	1.02%	556,118.74	1.51%	5,971.22	0.02%	36,745,319.50000
Accounts Payable/Def Rev		0.00	0.00%	0.00	0.00%	0.00	0.00%	37,768.28	1.25%	12,589.42	0.42%	0.00	0.00%	3,017,885.00000
TOTAL PRIOR YEAR TRANSACTIONS		944,315.46		19,097.22		(25,023.94)		336,928.69		543,529.32		5,971.22		33,727,434.50
G. NET INCOME (B - C + D+ E + F)		2,074,868.62		(9,452,161.74)		(845,254.07)		(1,494,642.01)		1,767,480.03		(9,756,778.71)		(14,992,627.49)
ENDING CASH (A +G)		12,214,279.36		2,762,117.62		1,916,863.55		422,221.54		2,189,701.57		(7,567,077.14)		(7,567,077.14)

6/8/2012

CASH OPTIONS SURVEY

District Name: Hemet Unified Contact Name: Pam Buckhout Date: 6/19/12

GENERAL FUND

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2012 to June 2013.
- The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: \$5,000,000 Fund: Fund 67 Loan Date: 1/1/2013
 Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____

- The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRAns amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: \$20,000,000 Type: Reg Anticipated Funding Date: 7/1/12
 Amount: \$30,000,000 Type: CY Anticipated Funding Date: 2/20/13
 Amount: _____ Type: _____ Anticipated Funding Date: _____
 Amount: _____ Type: _____ Anticipated Funding Date: _____

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: _____ Anticipated Funding Date: _____

- The district does NOT have sufficient cash and has applied for a state deferral exemption.
- Other Options – please describe below.

OTHER FUNDS

- The district does NOT have sufficient cash in the Charter School (F09) Fund and will do an internal temporary loan in the amount of \$ 775,000 from the General Fund.
- The district does NOT have sufficient cash in the Child Dvlpmnt (F12) Fund and will do an internal temporary loan in the amount of \$ 400,000 from the General Fund.

CASH OPTIONS SURVEY

- ✓ Deferral Exemptions: Our understanding is that the state has approved all district and charter school deferral exemption requests thus far. Therefore, our office urges both districts and charter schools to consider this option. Our office will continue to forward information on the exemption process as it becomes available. **As the county superintendent of schools is required to certify all district exemption requests, please allow our office at least ten working days to review and submit the applications to the CDE and the Department of Finance prior to the statutory deadlines.**

- ✓ Tax and Revenue Anticipation Notes (TRANS): TRANS are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANS are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANS is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANS with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANS with revenues deferred from one fiscal year to the next. Districts may issue a TRANS on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANS and its set-asides or repayments in the district’s cash flow projections.

- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013).

- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.

- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

**Unrestricted General Fund Summary
2012-13 Adopted Budget**

	2010-11 Audited Actuals	2011-12 Estimated Actuals	2012-13 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 106,780,126	\$ 105,031,412	\$ 96,174,962
Federal Revenue	1,508,313	1,663,196	1,435,800
State Revenue	15,630,216	13,040,522	12,539,911
Local Revenue	4,125,401	4,303,601	3,415,536
Total Revenues	\$ 128,044,056	\$ 124,038,731	\$ 113,566,209
Expenditures			
Certificated Salaries	58,902,556	59,415,568	60,924,876
Classified Salaries	13,621,669	13,842,198	14,378,744
Employee Benefits	19,667,990	20,246,692	20,648,777
Books and Supplies	2,400,540	2,338,892	2,634,146
Services & Operating Exp	13,128,506	14,659,550	14,678,596
Capital Outlay	255,175	353,810	97,000
Indirect Costs/Debt Svc	(2,230,415)	(2,060,151)	(2,386,232)
	\$ -		
Total Expenditures	\$ 105,746,021	\$ 108,796,559	\$ 110,975,907
Excess (Deficiency)	\$ 22,298,035	\$ 15,242,172	\$ 2,590,302
Other Financing Sources (Uses)			
Transfers In/Other Sources	719,371	27,050	-
Transfers Out/Other Uses	1,230,000	140,145	-
Contributions	(9,830,292)	(11,682,157)	(14,197,961)
Total Other Sources (Uses)	\$ (10,340,921)	\$ (11,795,252)	\$ (14,197,961)
Net Increase (Decrease)	\$ 11,957,114	\$ 3,446,920	\$ (11,607,659)
Beginning Fund Balance	\$ 15,728,020	\$ 27,685,134	\$ 31,132,054
Ending Fund Balance	\$ 27,685,134	\$ 31,132,054	\$ 19,524,395
Stores	254,609	254,609	254,609
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Reserve for Economic Uncertainty	8,550,154	8,780,000	8,760,000
Designated/Restricted Balances	18,855,371	22,072,445	10,484,786
Available for Board Designation	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2012-13 Adopted Budget**

	2010-11 Audited Actuals	2011-12 Estimated Actuals	2012-13 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 4,214,985	\$ 5,119,137	\$ 5,281,302
Federal Revenue	16,901,630	19,450,500	14,570,581
State Revenue	7,480,279	8,364,693	8,446,807
Local Revenue	18,526,700	20,473,844	20,481,797
Total Revenues	\$ 47,123,594	\$ 53,408,174	\$ 48,780,487
Expenditures			
Certificated Salaries	19,268,520	18,554,067	17,660,461
Classified Salaries	15,726,624	16,304,614	17,608,832
Employee Benefits	10,995,496	11,234,015	11,423,767
Books and Supplies	3,980,967	5,737,033	4,544,548
Services & Operating Exp	5,775,343	6,336,022	6,453,706
Capital Outlay	1,174,090	2,339,842	76,310
Indirect Costs/Debt Srvc	6,208,795	6,141,058	6,385,434
Total Expenditures	\$ 63,129,835	\$ 66,646,651	\$ 64,153,058
Excess (Deficiency)	\$ (16,006,241)	\$ (13,238,477)	\$ (15,372,571)
Other Financing Sources (Uses)			
Transfers In/Other Sources	958,731	1,244,187	372,592
Transfers Out/Other Uses	863,400	-	-
Contributions	9,830,292	11,682,157	14,197,961
Total Other Sources (Uses)	\$ 9,925,623	\$ 12,926,344	\$ 14,570,553
Net Increase (Decrease)	\$ (6,080,618)	\$ (312,133)	\$ (802,018)
Beginning Fund Balance	\$ 10,531,885	\$ 4,451,267	\$ 4,139,134
Ending Fund Balance	\$ 4,451,267	\$ 4,139,134	\$ 3,337,116
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
3% Reserve	-	-	-
Designated/Restricted Balances	4,451,267	4,139,134	3,337,116
Available for Board Designation	\$ -	\$ -	\$ -

**Combined General Fund Summary
2012-13 Adopted Budget**

	2010-11 Audited Actuals	2011-12 Estimated Actuals	2012-13 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 110,995,111	\$ 110,150,549	\$ 101,456,264
Federal Revenue	18,409,943	21,113,696	16,006,381
State Revenue	23,110,495	21,405,215	20,986,718
Local Revenue	22,652,101	24,777,445	23,897,333
Total Revenues	\$ 175,167,650	\$ 177,446,905	\$ 162,346,696
Expenditures			
Certificated Salaries	\$ 78,171,076	\$ 77,969,635	\$ 78,585,337
Classified Salaries	29,348,293	30,146,812	31,987,576
Employee Benefits	30,663,486	31,480,707	32,072,544
Books and Supplies	6,381,507	8,075,925	7,178,694
Services & Operating Exp	18,903,849	20,995,572	21,132,302
Capital Outlay	1,429,265	2,693,652	173,310
Indirect Costs/Debt Srvc	3,978,380	4,080,907	3,999,202
Total Expenditures	\$ 168,875,856	\$ 175,443,210	\$ 175,128,965
Excess (Deficiency)	\$ 6,291,794	\$ 2,003,695	\$ (12,782,269)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 1,678,102	\$ 1,271,237	\$ 372,592
Transfers Out/Other Uses	2,093,400	140,145	-
Contributions	-	-	-
Total Other Sources (Uses)	\$ (415,298)	\$ 1,131,092	\$ 372,592
Net Increase (Decrease)	\$ 5,876,496	\$ 3,134,787	\$ (12,409,677)
Beginning Fund Balance	\$ 26,259,905	\$ 32,136,401	\$ 35,271,188
Ending Fund Balance	\$ 32,136,401	\$ 35,271,188	\$ 22,861,511
Stores	\$ 254,609	\$ 254,609	\$ 254,609
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
3% Reserve	8,550,154	8,780,000	8,760,000
Designated/Restricted Balances	23,306,638	26,211,579	13,821,902
Available for Board Designation	\$ -	\$ -	\$ -

**2012-13 Adopted Budget
Other Funds Summary**

	Fund 09 Charter Schools (Combined)	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve for Other Than Capital Outlay
Revenue/Sources	\$ 3,860,724	\$ 695,000	\$ 1,370,136	\$ 11,338,995	\$ 720,000	\$ -
Expenses/Uses	\$ 3,894,882	\$ 570,458	\$ 1,369,436	\$ 11,297,020	\$ 1,025,000	\$ -
Change in Fund Balance	\$ (34,158)	\$ 124,542	\$ 700	\$ 41,975	\$ (305,000)	\$ -
Beginning Fund Balance	\$ 1,163,247	\$ 667,113	\$ 28,147	\$ 4,616,904	\$ 1,484,127	\$ -
Ending Fund Balance	\$ 1,129,089	\$ 791,655	\$ 28,847	\$ 4,658,879	\$ 1,179,127	\$ -

	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67 Self-Insurance Fund (Foundation & W/C)	Fund 68 Self-Insurance Fund (OPEB)
Revenue/Sources	\$ 90,000	\$ 155,856	\$ -	\$ -	\$ 3,273,378	\$ 853,439
Expenses/Uses	\$ 13,859,300	\$ 220,144	\$ -	\$ -	\$ 3,758,849	\$ 786,223
Change in Fund Balance	\$ (13,769,300)	\$ (64,288)	\$ -	\$ -	\$ (485,471)	\$ 67,216
Beginning Fund Balance	\$ 17,979,056	\$ 3,385,349	\$ 3,742	\$ 32,995	\$ 4,675,356	\$ 2,714
Ending Fund Balance	\$ 4,209,756	\$ 3,321,061	\$ 3,742	\$ 32,995	\$ 4,189,885	\$ 69,930

**Hemet Unified School District
2012-13 Adopted Budget**



Projected Enrollment

	K-3	Gr 4-5	Gr 6-8	Gr 9-12	Regular Ed Enrollment	SDC Enrollment	Total Enrollment
Elementary K-5							
Bautista Creek	522	308	-	-	830	69	899
Cawston Elementary	553	272	-	-	825	14	839
Fruitvale	625	300	-	-	925	23	948
Harmony	537	269	-	-	806	18	824
JWiens	528	224	-	-	752	38	790
Little Lake	529	251	-	-	780	78	858
McSweeny	519	267	-	-	786	25	811
Ramona	491	217	-	-	708	24	732
Valle Vista	428	235	-	-	663	21	684
Whittier	751	321	-	-	1,072	31	1,103
Winchester	363	175	-	-	538	18	556
Elementary K-8							
Cottonwood	105	36	96	-	237	1	238
Hamilton K-8	208	98	167	-	473	4	477
Idyllwild	143	74	78	-	295	6	301
Middle Schools 6-8							
Acacia			750		750	86	836
Dartmouth			790		790	49	839
Diamond Valley			1,095		1,095	49	1,144
Rancho Viejo			1,266		1,266	60	1,326
High Schools 9-12							
Hamilton 9-12				346	346	5	351
Hemet High				2,247	2,247	190	2,437
Tahquitz High				1,495	1,495	80	1,575
West Valley High				1,550	1,550	134	1,684
Traditional Totals	6,302	3,047	4,242	5,638	19,229	1,023	20,252
Alternative Schools							
Advanced Path Academy (Alessandro)				175	175	-	175
Alessandro				365	365	6	371
Family Tree	15	20	75		110	-	110
Helen Hunt				325	325	-	325
Total Alt Schools	15	20	75	865	975	6	981
Total District Schools	6,317	3,067	4,317	6,503	20,204	1,029	21,233
Charters							
HAAAT Charter				190	190	-	190
Western Center Academy		128	256		384	-	384
Total Charters	-	128	256	190	574	-	574
District & Charter Totals	6,317	3,195	4,573	6,693	20,778	1,029	21,807

Source: Enrollment Projections for Staffing - 4/6/12 & spec ed 4/9

Hemet Unified School District
2012-13 Adopted Budget Multi-Year Projections
Unrestricted General Fund

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Actuals 2010-11	Estimated Actuals 2011-12	Percent of Change %	Adopted Budget 2012-13	Percent of Change %	Projected Budget 2013-14	Percent of Change %	Projected Budget 2014-15	Percent of Change %
COLA Actual/Projection %	-0.39%	2.24%		3.24%		0.00%		0.00%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	20,619.20	20,327.87	-1.41%	20,099.61	-1.12%	20,099.61	0.00%	20,099.61	0.00%
REVENUES									
REVENUE LIMIT	\$106,780,126	\$105,031,412	-1.64%	\$96,174,962	-8.43%	\$94,230,255	-2.02%	\$94,230,255	0.00%
FEDERAL	\$1,508,313	\$1,663,196	10.27%	\$1,435,800	-13.67%	\$1,435,800	0.00%	\$1,435,800	0.00%
STATE	\$15,630,216	\$13,040,522	-16.57%	\$12,539,911	-3.84%	\$12,539,911	0.00%	\$12,539,911	0.00%
LOCAL	\$4,125,401	\$4,303,601	4.32%	\$3,415,536	-20.64%	\$3,415,536	0.00%	\$3,415,536	0.00%
CONTRIBUTIONS	(\$9,830,292)	(\$11,682,157)	18.84%	(\$14,197,961)	21.54%	(\$15,458,557)	8.88%	(\$15,458,557)	0.00%
REVENUE TOTALS	\$118,213,764	\$112,356,574	-4.95%	\$99,368,248	-11.56%	\$96,162,945	-3.23%	\$96,162,945	0.00%
EXPENDITURES									
Certificated Salaries	\$58,902,555	\$59,415,568	0.87%	\$60,924,876	2.54%	\$64,994,658	6.68%	\$66,034,573	1.60%
Classified Salaries	\$13,621,669	\$13,842,198	1.62%	\$14,378,744	3.88%	\$15,948,421	10.92%	\$16,203,596	1.60%
Benefits	\$19,667,990	\$20,246,692	2.94%	\$20,648,777	1.99%	\$21,724,124	5.21%	\$21,931,943	0.96%
Books & Supplies	\$2,400,541	\$2,338,892	-2.57%	\$2,634,146	12.62%	\$2,865,756	8.79%	\$2,865,756	0.00%
Contracts & Services	\$13,128,507	\$14,659,550	11.66%	\$14,678,596	0.13%	\$14,001,495	-4.61%	\$13,253,421	-5.34%
Capital Outlay	\$255,175	\$353,810	38.65%	\$97,000	-72.58%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	\$42,486	\$6,949	-83.64%	\$12,883	85.39%	\$12,883	0.00%	\$12,883	0.00%
Support Costs	(\$2,272,901)	(\$2,067,100)	-9.05%	(\$2,399,115)	16.06%	(\$2,399,115)	0.00%	(\$2,174,480)	-9.36%
Total Expenditures	\$105,746,022	\$108,796,559	2.88%	\$110,975,907	2.00%	\$117,148,222	5.56%	\$118,127,692	0.84%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$719,371	\$27,050	-96.24%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Transfers Out & Other Uses	\$1,230,000	\$140,145	-88.61%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$106,976,022	\$108,936,704	1.83%	\$110,975,907	1.87%	\$117,148,222	5.56%	\$118,127,692	0.84%
NET INCREASE (DECREASE) IN FUND BALANCE	\$11,957,113	\$3,446,920	-71.17%	(\$11,607,659)	-436.75%	(\$20,985,277)	80.79%	(\$21,964,747)	4.67%
FUND BALANCE, RESERVES									
Beginning Balance	\$15,728,021	\$27,685,134	76.02%	\$31,132,054	12.45%	\$19,524,395	-37.29%	(\$1,460,882)	-107.48%
Ending Balance	\$27,685,134	\$31,132,054	12.45%	\$19,524,395	-37.29%	(\$1,460,882)	-107.48%	(\$23,425,629)	1503.53%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$254,609	\$254,609		\$254,609		\$254,609		\$254,609	
Designated for Economic Uncert.	\$8,550,154	\$8,780,000		\$8,760,000		\$9,133,133		\$9,135,682	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Unrestricted Carry Over Balances	\$4,018,467	\$3,415,288		\$3,731,642		\$0		\$0	
Reserve for Ed Jobs funded expenses	\$4,300,000	\$4,300,000		\$0		\$0		\$0	
Reserve for Deficit Spending	\$10,536,904	\$14,357,157		\$6,753,144		(\$10,873,624)		(\$32,840,920)	
Unappropriated	(\$0)	\$0		\$0		\$0		\$0	
Total EFB	\$27,685,134	\$31,132,054		\$19,524,395		(\$1,460,882)		(\$23,425,629)	

5/5/2012

Hemet Unified School District
2012-13 Adopted Budget Multi-Year Projections
Restricted General Fund

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Actuals 2010-11	Estimated Actuals 2011-12	Percent of Change over PY	Adopted Budget 2012-13	Percent of Change over PY	Projected Budget 2013-14	Percent of Change over PY	Projected Budget 2014-15	Percent of Change over PY
REVENUES									
REVENUE LIMIT	\$4,214,985	\$5,119,137	21.45%	\$5,281,302	3.17%	\$5,281,302	0.00%	\$5,281,302	0.00%
FEDERAL	\$16,901,630	\$19,450,500	15.08%	\$14,570,581	-25.09%	\$13,725,581	-5.80%	\$13,725,581	0.00%
STATE	\$7,480,279	\$8,364,693	11.82%	\$8,446,807	0.98%	\$8,261,807	-2.19%	\$8,261,807	0.00%
LOCAL	\$18,526,700	\$20,473,844	10.51%	\$20,481,797	0.04%	\$20,281,797	-0.98%	\$20,281,797	0.00%
CONTRIBUTIONS	\$9,830,292	\$11,682,157	18.84%	\$14,197,961	21.54%	\$15,458,557	8.88%	\$15,458,557	0.00%
REVENUE TOTALS	\$56,953,886	\$65,090,331	14.29%	\$62,978,448	-3.24%	\$63,009,044	0.05%	\$63,009,044	0.00%
EXPENDITURES									
Certificated Salaries	\$19,268,520	\$18,554,068	-3.71%	\$17,660,461	-4.82%	\$19,035,179	7.78%	\$18,839,742	-1.03%
Classified Salaries	\$15,726,624	\$16,304,614	3.68%	\$17,608,832	8.00%	\$18,310,925	3.99%	\$18,303,900	-0.04%
Benefits	\$10,995,496	\$11,234,015	2.17%	\$11,423,767	1.69%	\$11,734,641	2.72%	\$11,708,198	-0.23%
Books & Supplies	\$3,980,966	\$5,737,033	44.11%	\$4,544,548	-20.79%	\$4,194,548	-7.70%	\$3,994,548	-4.77%
Contracts & Services	\$5,775,343	\$6,336,022	9.71%	\$6,453,706	1.86%	\$5,853,706	-9.30%	\$5,638,602	-3.67%
Capital Outlay	\$1,174,090	\$2,339,842	99.29%	\$76,310	-96.74%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	\$4,382,472	\$4,600,289	4.97%	\$4,510,954	-1.94%	\$4,510,954	0.00%	\$4,426,485	-1.87%
Support Costs	\$1,826,324	\$1,540,769	-15.64%	\$1,874,480	21.66%	\$1,874,480	0.00%	\$1,674,480	-10.67%
Total Expenditures	\$63,129,835	\$66,646,652	5.57%	\$64,153,058	-3.74%	\$65,514,433	2.12%	\$64,585,955	-1.42%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$958,731	\$1,244,187	29.77%	\$372,592	-70.05%	\$372,592	0.00%	\$372,592	0.00%
Transfers Out & Other Uses	\$863,400	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$63,993,235	\$66,646,652	4.15%	\$64,153,058	-3.74%	\$65,514,433	2.12%	\$64,585,955	-1.42%
NET INCREASE (DECREASE) IN FUND BALANCE									
	(\$6,080,618)	(\$312,134)	-94.87%	(\$802,018)	156.95%	(\$2,132,797)	165.93%	(\$1,204,319)	-43.53%
FUND BALANCE, RESERVES									
Beginning Balance	\$10,531,885	\$4,451,268	-57.74%	\$4,139,134	-7.01%	\$3,337,116	-19.38%	\$1,204,319	-63.91%
Ending Balance	\$4,451,267	\$4,139,134	-7.01%	\$3,337,116	-19.38%	\$1,204,319	-63.91%	\$0	-100.00%
Reserve Amounts:									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$518,781	\$0		\$0		\$0		\$0	
RDA	\$198,678	\$0		\$0		\$0		\$0	
LEA - Medical	\$1,908,041	\$1,337,664		\$443,330		\$0		\$0	
Restricted Lottery	\$588,642	\$866,326		\$724,691		\$0		\$0	
Spec Ed Low Incidence Equip	\$100,151	\$108,184		\$129,778		\$135,000		\$0	
Spec Ed Mental Health	\$0	\$668,162		\$763,593		\$320,793		\$0	
6/12/2012 EIA	\$1,136,974	\$1,158,798		\$1,275,724		\$748,526		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$4,451,267	\$4,139,134		\$3,337,116		\$1,204,319		\$0	

Hemet Unified School District
2012-13 Adopted Budget Multi-Year Projections
Combined General Fund

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Estimated 2010-11	Estimated Actuals 2011-12	Percent of Change over PY	Adopted Budget 2012-13	Percent of Change over PY	Projected Budget 2013-14	Percent of Change over PY	Projected Budget 2014-15	Percent of Change over PY
COLA Actual/Projection %	-0.39%	-0.39%		0.00%		0.00%		0.00%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,619.20	20,327.87	-1.41%	20,099.61	-1.12%	20,099.61	0.00%	20,099.61	0.00%
REVENUES									
REVENUE LIMIT	\$110,995,111	\$110,150,549	-0.76%	\$101,456,264	-7.89%	\$99,511,557	-1.92%	\$99,511,557	0.00%
FEDERAL	\$18,409,943	\$21,113,696	14.69%	\$16,006,381	-24.19%	\$15,161,381	-5.28%	\$15,161,381	0.00%
STATE	\$23,110,495	\$21,405,215	-7.38%	\$20,986,718	-1.96%	\$20,801,718	-0.88%	\$20,801,718	0.00%
LOCAL	\$22,652,101	\$24,777,445	9.38%	\$23,897,333	-3.55%	\$23,697,333	-0.84%	\$23,697,333	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$175,167,650	\$177,446,905	1.30%	\$162,346,696	-8.51%	\$159,171,989	-1.96%	\$159,171,989	0.00%
EXPENDITURES									
Certificated Salaries	\$78,171,075	\$77,969,636	-0.26%	\$78,585,337	0.79%	\$84,029,837	6.93%	\$84,874,315	1.00%
Classified Salaries	\$29,348,293	\$30,146,812	2.72%	\$31,987,576	6.11%	\$34,259,346	7.10%	\$34,507,496	0.72%
Benefits	\$30,663,486	\$31,480,707	2.67%	\$32,072,544	1.88%	\$33,458,765	4.32%	\$33,640,141	0.54%
Books & Supplies	\$6,381,507	\$8,075,925	26.55%	\$7,178,694	-11.11%	\$7,060,304	-1.65%	\$6,860,304	-2.83%
Contracts & Services	\$18,903,850	\$20,995,572	11.07%	\$21,132,302	0.65%	\$19,855,201	-6.04%	\$18,892,023	-4.85%
Capital Outlay	\$1,429,265	\$2,693,652	88.46%	\$173,310	-93.57%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	\$4,424,958	\$4,607,238	4.12%	\$4,523,837	-1.81%	\$4,523,837	0.00%	\$4,439,368	-1.87%
Support Costs	(\$446,577)	(\$526,331)	17.86%	(\$524,635)	-0.32%	(\$524,635)	0.00%	(\$500,000)	-4.70%
Total Expenditures	\$168,875,857	\$175,443,211	3.89%	\$175,128,965	-0.18%	\$182,662,655	4.30%	\$182,713,647	0.03%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$1,678,102	\$1,271,237	-24.25%	\$372,592	-70.69%	\$372,592	0.00%	\$372,592	0.00%
Transfers Out & Other Uses	\$2,093,400	\$140,145	-93.31%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$170,969,257	\$175,583,356	2.70%	\$175,128,965	-0.26%	\$182,662,655	4.30%	\$182,713,647	0.03%
NET INCREASE (DECREASE) IN FUND BALANCE	\$5,876,495	\$3,134,786	-46.66%	(\$12,409,677)	-495.87%	(\$23,118,074)	86.29%	(\$23,169,066)	0.22%
FUND BALANCE, RESERVES									
Beginning Balance	\$26,259,906	\$32,136,402	22.38%	\$35,271,188	9.75%	\$22,861,511	-35.18%	(\$256,563)	-101.12%
Ending Balance	\$32,136,401	\$35,271,188	9.75%	\$22,861,511	-35.18%	(\$256,563)	-101.12%	(\$23,425,629)	9030.57%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$254,609	\$254,609		\$254,609		\$254,609		\$254,609	
Designated for Economic Uncert.	\$8,550,154	\$8,780,000		\$8,760,000		\$9,133,133		\$9,135,682	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$518,781	\$0		\$0		\$0		\$0	
Designated - Unrestricted Carry Over	\$4,018,467	\$3,415,288		\$3,731,642		\$0		\$0	
Designated - Restricted Resources	\$198,678	\$0		\$0		\$0		\$0	
Reserve for ARRA/Jobs expenses	\$4,300,000	\$4,300,000		\$0		\$0		\$0	
Reserve for 13/14 7 14/15 Expenses	\$0	\$14,357,157		\$6,753,144		(\$10,873,624)		(\$32,840,920)	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$17,865,689	\$31,132,054		\$19,524,395		(\$1,460,882)		(\$23,425,629)	
% of Reserve (97890)	5.00%	5.00%		5.00%		5.00%		5.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2012-13 Adopted Budget

Restore CSEA & HTA furloughs in 13-14

Combined General Fund								Total	Rev Limit	Federal	State	Local	Transfers	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	Expense Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	In/Sources 89XX	Revenue Change
2012-13	78,585,337	31,987,576	32,072,544	7,178,694	21,132,302	173,310	3,999,202	175,128,965	101,456,264	16,006,381	20,986,718	23,897,333	372,592	162,719,288
2013-14 Adjustments														
List separately:								0						0
COLA								0						0
COLA Deficits								0	0					0
ADA Growth/(Decline) (SpEd MH)	195,000	135,000	112,800					442,800	(1,954,082)					(1,954,082)
Step & Column	1,257,365	511,801	306,874					2,076,040						0
Restore 5% (days & salaries)	3,992,135	1,624,969	966,547					6,583,651						0
Carry Over/One-Time Rev/Exp	0	0	0	(118,390)	(648,857)	(173,310)		(940,557)		(845,000)	(185,000)	(200,000)	0	(1,230,000)
Library Techs from Title I C/O		(580,168)	(290,120)											
Library Techs to F03		580,168	290,120											
SERP					(628,244)			(628,244)						0
Increased Costs/Rate Increase				0	0			0						0
Indirect Costs/Debt Payments/Tx Out							0	0						0
2013-14 TOTALS	84,029,837	34,259,346	33,458,765	7,060,304	19,855,201	0	3,999,202	182,662,655	99,502,182	15,161,381	20,801,718	23,697,333	372,592	159,535,206
	84,029,837	34,259,346	33,458,765	7,060,304	19,855,201	0	3,999,202		99,511,557	15,161,381	20,801,718	23,697,333	372,592	
	0	0	0	0	0	0	0		(9,375)	0	0	0	0	
2014-15 Adjustments														
List separately:								0						0
COLA								0						0
COLA Deficit								0						0
ADA Growth/(Decline)								0	0					0
Step & Column	1,344,478	548,150	334,854					2,227,482						0
Restore Furlough 5%								0						0
Carry Over/One-Time Rev/Exp	(500,000)	(300,000)	(153,478)	(206,698)	(310,863)			(1,471,039)						0
Library Techs from Title I C/O								0						0
Library Techs to F03								0						0
Debt Payments							(59,834)	(59,834)						0
SERP					(748,074)			(748,074)						0
2014-15 TOTALS	84,874,315	34,507,496	33,640,141	6,853,606	18,796,264	0	3,939,368	182,611,190	99,502,182	15,161,381	20,801,718	23,697,333	372,592	159,535,206

**SUMMARY OF ASSUMPTIONS
2012-13 to 2014-15**

Hemet Unified School District			
	2012-13	2013-14	2014-15
Budget Solutions			
Total Needed	\$ 5,450,000.00	\$ 11,000,000.00	\$ 11,500,000.00
Total Approved/Finalized	\$ 5,450,000.00	\$ -	\$ -
Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)			
Certificated	settled		
Classified	settled		
Projected Enrollment			
District K-12	21,233	21,233	21,233
Charter School	574	579	579
Projected P-2 ADA			
District K-12	20,099.61	20,099.61	20,099.61
County Supplement	73.64	73.64	73.64
Charter School	544.18	548.89	548.89
Projected Revenue Limit ADA			
District K-12	20,498.54	20,099.61	20,099.61
County Supplement	73.64	73.64	73.64
Charter School	544.18	548.89	548.89
Revenue Limit COLA			
	3.24%	0.00%	0.00%
Categorical COLA			
	0.00%	0.00%	0.00%
Deficit			
	77.728%	77.728%	77.728%
Trigger Cuts (\$441 per ADA)			
	\$ (9,072,331.00)	\$ (9,702,331.00)	\$ (8,896,403.00)
One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 880,000	\$ 941,000	\$ 950,500
Classified (Salaries & Fixed Charges)	\$ 416,000	\$ 445,500	\$ 448,500
Step/Column Increase (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 1,085,709	\$ 1,410,699	\$ 1,511,815
Classified (Salaries & Fixed Charges)	\$ 641,485	\$ 665,341	\$ 715,667
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)	-12		
Certificated (Salaries only)	\$ (775,000)	\$ -	\$ -
Classified (Salaries only)	\$ -	\$ -	\$ -
Management (Salaries only)	\$ -	\$ -	\$ -
Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)			
Certificated Salaries	\$ -	\$ 4,471,191	\$ -
Classified Salaries	\$ 700,000	\$ 2,112,460	\$ -
Health/Welfare Benefits	\$ -	\$ -	\$ -
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

**2012-13 Adopted Budget
Site Allocations**

	Resource 0001	Resource 0001	Resource 0004	Resource 0106	Resource 0107	Resource 0108	Resource 0201	Resource 0205	Resource 1101	
	Discretionary	AVID								Total
Site Name	Allocation	Supplement	Athletics *	Extra Duty *	Substitute	Overtime	Pool	Music Equip	Site Lottery	Allocation
Bautista Creek	\$ 35,960	\$ -	\$ -	\$ -	\$ 43,350	\$ -			\$ 21,925	\$ 101,235
Cawston	33,560			-	42,850	-			18,550	94,960
Fruitvale	37,920			-	47,000	-			20,300	105,220
Harmony	32,960			-	41,500	-			18,000	92,460
JWiens	31,600			-	40,500	-			17,875	89,975
Little Lake	34,320			-	41,950	-			20,725	96,995
McSweeny	32,440			-	39,400	-			17,950	89,790
Ramona	29,280			-	37,150	-			16,300	82,730
Valle Vista	27,360			-	37,400	-			16,025	80,785
Whittier	44,120			-	55,700	-			25,025	124,845
Winchester	22,240			-	31,900	-			12,950	67,090
Cottonwood	9,996			12,750	18,550	-			6,600	47,896
Hamilton K-8	20,034			11,300	31,100	-			12,500	74,934
Idyllwild	12,642			11,300	22,200	-			8,775	54,917
Acacia	37,620	3,940		16,250	36,700				18,075	112,585
Dartmouth	37,755	3,940		14,400	36,050				16,425	108,570
Diamond Valley	51,480	13,940		15,650	48,650				23,000	152,720
Rancho Viejo	59,670	13,940		16,250	55,850				26,300	172,010
Hamilton HS	19,305	-	175,000	35,450	32,700	950	-		11,125	274,530
Hemet High	134,035	3,940	237,000	58,700	113,650	4,800	35,000		51,325	638,450
Tahquitz High	86,625	3,940	237,000	51,900	80,300	4,800	35,000		33,250	532,815
West Valley High	92,620	13,940	237,000	45,650	84,000	4,800	35,000		37,075	550,085
Advance Path	778,000				-					
Alessandro	16,695			10,050	23,850	-			8,775	59,370
Family Tree	4,950			3,150	3,950	-			2,125	14,175
Helen Hunt	14,625			1,700	16,850	-		-	6,300	39,475
HOPE #					3,450	-				
Total Site Allocations	\$ 1,737,812	\$ 57,580	\$ 886,000	\$ 304,500	\$ 1,066,550	\$ 15,350	\$ 105,000	\$ -	\$ 467,275	\$ 3,858,617
District Office				\$ 265,500	\$ 213,450	\$ 57,500		\$ 80,000	\$ 26,950	\$ 643,400
Total 2012-13 Allocations	\$ 1,737,812	\$ 57,580	\$ 886,000	\$ 570,000	\$ 1,280,000	\$ 72,850	\$ 105,000	\$ 80,000	\$ 494,225	\$ 4,502,017

**2012-13 Adopted Budget
Site Categorical Allocations/Awards**

	Res 3010	Resource 7090	Resource 7091	Resource 4124	Resource 7010	Resource 3550	Resource 4510	Resource 4810	Resource 9015	
Site Name	Title I	EIA-SEC	EIA-LEP	Federal Aftr Schl Prgm	Ag/Voc Incentive	Carl Perkin CTE	Indian Ed	BARR Prgm	Workforce Investment	Allocation
Bautista Creek	\$ 45,600	\$ 24,423	\$ 3,133							\$ 73,156
Cawston	44,400	23,781	5,222							73,403
Fruitvale	60,600	32,457	8,596							101,653
Harmony	45,825	24,544	5,102	188,315						263,786
JWiens	57,450	30,770	10,324							98,544
Little Lake	46,800	25,066	4,981							76,847
McSweeny	51,675	27,677	6,186							85,538
Ramona	47,850	25,628	6,869							80,347
Valle Vista	38,925	20,848	3,334							63,107
Whittier	75,225	40,291	9,641							125,157
Winchester	37,725	20,206	6,789							64,720
Cottonwood	13,950	7,452	1,767							23,169
Hamilton K-8	30,300	16,229	2,732							49,261
Idyllwild	12,525	6,708	844							20,077
Acacia	56,325	30,168	4,579							91,072
Dartmouth	46,425	24,865	2,450							73,740
Diamond Valley	74,250	39,768	5,423							119,441
Rancho Viejo	86,400	46,276	7,632							140,308
Hamilton HS	19,350	1,364	1,446		5,926	20,778	10,477			59,341
Hemet High	118,050	63,228	6,949		8,084	35,870		236,536		468,717
Tahquitz High	93,975	50,333	8,516			50,000				202,824
West Valley High	101,025	54,109	7,913		7,136	74,736				244,919
Advance Path										
Alessandro/APA	30,225	16,189	3,414			1,117			12,000	62,945
Family Tree		1,808	281							2,089
Helen Hunt		7,311	1,125							8,436
HOPE #					3,450	-				
Total Site Allocations	\$ 1,234,875	\$ 661,499	\$ 125,248	\$ 188,315	\$ 24,596	\$ 182,501	\$ 10,477	\$ 236,536	\$ 12,000	\$ 2,672,597
District Office				\$ 265,500	\$ 213,450	\$ 57,500		\$ 80,000	\$ 26,950	\$ 643,400
Total 2012-13 Allocations	\$ 1,234,875	\$ 661,499	\$ 125,248	\$ 453,815	\$ 238,046	\$ 240,001	\$ 10,477	\$ 316,536	\$ 38,950	\$ 3,315,997

**2012-13 Adopted Budget
Department Allocations**

Department Description	Resource 0000 Dept Discretionary	Resource 0106 Extra Duty	Resource 0107 Substitutes	Resource 0108 Overtime	Resource 0891 Tier III Prgms	Resource 1101 Lottery	Total
510 Governing Board	\$ 50,000			\$ 3,100			\$ 53,100
520 Superintendent	45,000						45,000
610 Educational Services Admin	30,000					2,750	30,000
620 Area Admin	-						-
645 Professional Development						4,375	-
650 Pupil Services	8,000			6,200			14,200
660 Special Education						16,550	-
662 Health Services	7,500	7,250	6,750			3,275	21,500
670 CWA	10,000	6,550					16,550
675 Centralized Enrollment	10,000	39,250		1,600			50,850
710 Business Services	12,500						12,500
730 Plant Operations	160,000	39,250	39,250	15,500			254,000
732 Grounds	350,000		19,000	1,100			370,100
740 Facilities	20,000						20,000
770 Fiscal Services	25,000	3,300		3,650			31,950
771 District-Wide		163,700	148,450	21,700			333,850
774 Purchasing/Warehouse	30,000	4,200		3,100			37,300
780 Energy Mngmnt	509,000	-					509,000
790 Technology	45,000	2,000					47,000
810 Personnel	60,000			1,550			61,550
820 Employee Benefits	2,000						2,000
860 Risk Mngmnt/Safety	82,500						82,500
Totals	\$ 1,456,500	\$ 265,500	\$ 213,450	\$ 57,500	\$ -	\$ 26,950	\$ 1,992,950

**2012-13 Tier III
SBX 3 4 Flexibility
Tier III Categorical Programs**

Former Resource Code	Program Name	2012-13 Projected Revenue
7325	Administrator Training	33,945
6290	Adult Ed Apportionment	474,993
0000	AP Testing	1,693
6760	Arts & Music Blk Grant	314,696
7055	CAHSEE	181,874
7276	Certificated Staff Mentoring	35,467
0000	Child Oral Health Assessments	11,699
6285	Community Based Eng Tutoring	105,454
2430	Community Day Add'l Funding	181,002
6205	Deferred Maintenance	797,408
7140	GATE	164,315
7156	IMFRP	1,297,042
7294	Math & Reading/AB 466	96,200
7296	Math & Rdg EL - SB 472	77,158
6267	National Board Certification	6,709
7271	PAR	85,748
7393	Prof. Devlpmnt Blk Grant	469,851
7390	Pupil Retention Blk Grant	49,034
7295	Rdg Srvcs for Blind Tchrs	6,493
6350	ROP	8,579
7395	School & Library Improvement	905,386
6405	School Safety & Violence Prevention	306,762
7080	Supplemental Counselors	635,631
0015	Supplemental Hours	1,227,937
7394	Targeted Instruction Blk Grant	375,155
7392	Tchr Credential Blk Grant	34,000
Total		\$7,884,231
Charter Schools Categorical Blk Grant		337,441
		\$8,221,672

Annual Budget State Forms

2011-12 Annual Budget Data

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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: Hemet Unified PDSC

Place: Hemet Unified PDSC

Date: June 13, 2012

Date: June 19, 2012

Time: 06:30 PM

Adoption Date: June 19, 2012

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout

Telephone: 765-5100 ext 5700

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	<u>5,661,682.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>5,661,682.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

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

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

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

Date of Meeting: Jun 19, 2012

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Fiscal Services

Telephone: 951-765-5100

E-mail: pbuckhou@hemetUSD.k12.ca.us

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	105,031,412.00	5,119,137.00	110,150,549.00	96,174,962.00	5,281,302.00	101,456,264.00	-7.9%
2) Federal Revenue		8100-8299	1,663,196.00	19,450,500.00	21,113,696.00	1,435,800.00	14,570,581.00	16,006,381.00	-24.2%
3) Other State Revenue		8300-8599	13,040,522.00	8,364,693.00	21,405,215.00	12,539,911.00	8,446,807.00	20,986,718.00	-2.0%
4) Other Local Revenue		8600-8799	4,303,601.00	20,473,844.00	24,777,445.00	3,415,536.00	20,481,797.00	23,897,333.00	-3.6%
5) TOTAL, REVENUES			124,038,731.00	53,408,174.00	177,446,905.00	113,566,209.00	48,780,487.00	162,346,696.00	-8.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,415,568.00	18,554,068.00	77,969,636.00	60,924,876.00	17,660,461.00	78,585,337.00	0.8%
2) Classified Salaries		2000-2999	13,842,198.00	16,304,614.00	30,146,812.00	14,378,744.00	17,608,832.00	31,987,576.00	6.1%
3) Employee Benefits		3000-3999	20,246,692.00	11,234,015.00	31,480,707.00	20,648,777.00	11,423,767.00	32,072,544.00	1.9%
4) Books and Supplies		4000-4999	2,338,892.00	5,737,033.00	8,075,925.00	2,634,146.00	4,544,548.00	7,178,694.00	-11.1%
5) Services and Other Operating Expenditures		5000-5999	14,659,550.00	6,336,022.00	20,995,572.00	14,678,596.00	6,453,706.00	21,132,302.00	0.7%
6) Capital Outlay		6000-6999	353,810.00	2,339,842.00	2,693,652.00	97,000.00	76,310.00	173,310.00	-93.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,949.00	4,600,289.00	4,607,238.00	12,883.00	4,510,954.00	4,523,837.00	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,067,100.00)	1,540,769.00	(526,331.00)	(2,399,115.00)	1,874,480.00	(524,635.00)	-0.3%
9) TOTAL, EXPENDITURES			108,796,559.00	66,646,652.00	175,443,211.00	110,975,907.00	64,153,058.00	175,128,965.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,242,172.00	(13,238,478.00)	2,003,694.00	2,590,302.00	(15,372,571.00)	(12,782,269.00)	-737.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	326,728.00	326,728.00	0.00	372,592.00	372,592.00	14.0%
b) Transfers Out		7600-7629	140,145.00	0.00	140,145.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	27,050.00	917,459.00	944,509.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,682,157.00)	11,682,157.00	0.00	(14,197,961.00)	14,197,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,795,252.00)	12,926,344.00	1,131,092.00	(14,197,961.00)	14,570,553.00	372,592.00	-67.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,446,920.00	(312,134.00)	3,134,786.00	(11,607,659.00)	(802,018.00)	(12,409,677.00)	-495.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,685,134.00	4,451,268.00	32,136,402.00	31,132,054.00	4,139,134.00	35,271,188.00	9.8%
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)			27,685,134.00	4,451,268.00	32,136,402.00	31,132,054.00	4,139,134.00	35,271,188.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,685,134.00	4,451,268.00	32,136,402.00	31,132,054.00	4,139,134.00	35,271,188.00	9.8%
2) Ending Balance, June 30 (E + F1e)			31,132,054.00	4,139,134.00	35,271,188.00	19,524,395.00	3,337,116.00	22,861,511.00	-35.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	254,609.00	0.00	254,609.00	254,609.00	0.00	254,609.00	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	4,139,134.00	4,139,134.00	0.00	3,337,116.00	3,337,116.00	-19.4%
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	22,072,445.00	0.00	22,072,445.00	10,484,786.00	0.00	10,484,786.00	-52.5%
0001 - Site Discretionary Carry Over	0000	9780				859,460.00		859,460.00	
0014 - Business Summit	0000	9780				7,311.00		7,311.00	
0301 - Equip Replacement	0000	9780				755,366.00		755,366.00	
0310 - MAA	0000	9780				442,916.00		442,916.00	
0390 - E-Rate Projects	0000	9780				843,238.00		843,238.00	
0600 - Donations	0000	9780				279,969.00		279,969.00	
0605 - ROTC	0000	9780				17,092.00		17,092.00	
0800 - Unclaimed Property	0000	9780				51,888.00		51,888.00	
MYP - Deficit Spending	0000	9780				6,753,144.00		6,753,144.00	
Site Lottery Carry Over	1100	9780				474,402.00		474,402.00	
0001 - Site Discretionary Carry Over	0000	9780	859,460.00		859,460.00				
0014 - Business Summit	0000	9780	7,311.00		7,311.00				
0301 - Equip Replacement	0000	9780	439,212.00		439,212.00				
0310 - MAA	0000	9780	442,916.00		442,916.00				
0390 - E-Rate Projects	0000	9780	843,238.00		843,238.00				
0600 - Donations Carry Over	0000	9780	279,969.00		279,969.00				
0605 - ROTC	0000	9780	17,092.00		17,092.00				
0800 - Unclaimed Property	0000	9780	51,688.00		51,688.00				
MYP - Deficit Spending	0000	9780	18,657,157.00		18,657,157.00				
1101 - Site Lottery Carry Over	1100	9780	474,402.00		474,402.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,780,000.00	0.00	8,780,000.00	8,760,000.00	0.00	8,760,000.00	-0.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,568,210.00	(4,171,771.00)	(2,603,561.00)				
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	25,000.00	0.00	25,000.00				
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	1,265,000.00	4,594,596.00	5,859,596.00				
4) Due from Grantor Government		9290	36,233,159.00	3,721,346.00	39,954,505.00				
5) Due from Other Funds		9310	46,060.00	0.00	46,060.00				
6) Stores		9320	254,609.00	0.00	254,609.00				
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			39,392,038.00	4,144,171.00	43,536,209.00				
H. LIABILITIES									
1) Accounts Payable		9500	265,000.00	0.00	265,000.00				
2) Due to Grantor Governments		9590	1,029,984.00	3,037.00	1,033,021.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	6,965,000.00	0.00	6,965,000.00				
5) Deferred Revenue		9650	0.00	2,000.00	2,000.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			8,259,984.00	5,037.00	8,265,021.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			31,132,054.00	4,139,134.00	35,271,188.00				

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)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	88,113,853.00	0.00	88,113,853.00	79,494,168.00	0.00	79,494,168.00	-9.8%
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	(80,391.00)	0.00	(80,391.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	367,759.00	0.00	367,759.00	367,759.00	0.00	367,759.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,770.00	0.00	1,770.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	19,683,545.00	0.00	19,683,545.00	19,683,545.00	0.00	19,683,545.00	0.0%
Unsecured Roll Taxes		8042	1,142,776.00	0.00	1,142,776.00	1,142,776.00	0.00	1,142,776.00	0.0%
Prior Years' Taxes		8043	2,358,797.00	0.00	2,358,797.00	2,358,797.00	0.00	2,358,797.00	0.0%
Supplemental Taxes		8044	124,005.00	0.00	124,005.00	124,005.00	0.00	124,005.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,541,560.00)	0.00	(1,541,560.00)	(1,541,560.00)	0.00	(1,541,560.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,750.00	0.00	22,750.00	22,750.00	0.00	22,750.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			110,193,304.00	0.00	110,193,304.00	101,652,240.00	0.00	101,652,240.00	-7.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,119,137.00)		(5,119,137.00)	(5,281,302.00)		(5,281,302.00)	3.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		5,119,137.00	5,119,137.00		5,281,302.00	5,281,302.00	3.2%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	386,486.00	0.00	386,486.00	280,464.00	0.00	280,464.00	-27.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(433,226.00)	0.00	(433,226.00)	(476,440.00)	0.00	(476,440.00)	10.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	3,985.00	0.00	3,985.00	0.00	0.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			105,031,412.00	5,119,137.00	110,150,549.00	96,174,962.00	5,281,302.00	101,456,264.00	-7.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,316,857.00	4,316,857.00	0.00	4,439,429.00	4,439,429.00	2.8%
Special Education Discretionary Grants		8182	0.00	194,521.00	194,521.00	0.00	265,050.00	265,050.00	36.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	35,700.00	0.00	35,700.00	35,800.00	0.00	35,800.00	0.3%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,088,025.00	1,088,025.00	0.00	1,067,175.00	1,067,175.00	-1.9%
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		4,283,755.00	4,283,755.00		188,315.00	188,315.00	-95.6%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		6,820,147.00	6,820,147.00		5,405,505.00	5,405,505.00	-20.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		734,151.00	734,151.00		734,151.00	734,151.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		49,245.00	49,245.00		53,000.00	53,000.00	7.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		275,680.00	275,680.00		401,282.00	401,282.00	45.6%
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		148,167.00	148,167.00		191,753.00	191,753.00	29.4%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,627,496.00	1,539,952.00	3,167,448.00	1,400,000.00	1,824,921.00	3,224,921.00	1.8%
TOTAL, FEDERAL REVENUE			1,663,196.00	19,450,500.00	21,113,696.00	1,435,800.00	14,570,581.00	16,006,381.00	-24.2%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,030,170.00	1,030,170.00		1,030,170.00	1,030,170.00	0.0%
Economic Impact Aid	7090-7091	8311		2,482,219.00	2,482,219.00		2,482,219.00	2,482,219.00	0.0%
Spec. Ed. Transportation	7240	8311		501,645.00	501,645.00		501,645.00	501,645.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,580,353.00	0.00	3,580,353.00	3,313,674.00	0.00	3,313,674.00	-7.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	230,917.00	0.00	230,917.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,516,528.00	501,874.00	3,018,402.00	2,486,052.00	500,365.00	2,986,417.00	-1.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	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		137,237.00	137,237.00		187,365.00	187,365.00	36.5%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,712,724.00	1,166,146.00	7,878,870.00	6,740,185.00	1,199,641.00	7,939,826.00	0.8%
TOTAL, OTHER STATE REVENUE			13,040,522.00	8,364,693.00	21,405,215.00	12,539,911.00	8,446,807.00	20,986,718.00	-2.0%

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									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	2,258,638.00	2,258,638.00	0.00	2,200,000.00	2,200,000.00	-2.6%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	247,500.00	0.00	247,500.00	225,000.00	0.00	225,000.00	-9.1%
Interest		8660	153,000.00	0.00	153,000.00	215,000.00	0.00	215,000.00	40.5%
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	74,366.00	74,366.00	0.00	80,000.00	80,000.00	7.6%
Transportation Services	7230, 7240	8677		8,142,479.00	8,142,479.00		9,001,242.00	9,001,242.00	10.5%
Interagency Services	All Other	8677	1,641,054.00	25,403.00	1,666,457.00	1,051,647.00	25,000.00	1,076,647.00	-35.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,262,047.00	1,281,589.00	3,543,636.00	1,923,889.00	699,702.00	2,623,591.00	-26.0%
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		8,691,369.00	8,691,369.00		8,475,853.00	8,475,853.00	-2.5%
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%
TOTAL, OTHER LOCAL REVENUE			4,303,601.00	20,473,844.00	24,777,445.00	3,415,536.00	20,481,797.00	23,897,333.00	-3.6%
TOTAL, REVENUES			124,038,731.00	53,408,174.00	177,446,905.00	113,566,209.00	48,780,487.00	162,346,696.00	-8.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,669,496.00	14,201,301.00	65,870,797.00	52,678,306.00	13,273,352.00	65,951,658.00	0.1%
Certificated Pupil Support Salaries		1200	1,509,741.00	3,043,767.00	4,553,508.00	1,816,633.00	2,953,364.00	4,769,997.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,099,782.00	952,756.00	7,052,538.00	6,349,008.00	1,100,190.00	7,449,198.00	5.6%
Other Certificated Salaries		1900	136,549.00	356,244.00	492,793.00	80,929.00	333,555.00	414,484.00	-15.9%
TOTAL, CERTIFICATED SALARIES			59,415,568.00	18,554,068.00	77,969,636.00	60,924,876.00	17,660,461.00	78,585,337.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	461,576.00	5,202,752.00	5,664,328.00	375,678.00	5,401,501.00	5,777,179.00	2.0%
Classified Support Salaries		2200	3,614,462.00	8,101,194.00	11,715,656.00	3,707,962.00	8,612,379.00	12,320,341.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	2,688,701.00	611,792.00	3,300,493.00	2,720,883.00	602,190.00	3,323,073.00	0.7%
Clerical, Technical and Office Salaries		2400	5,272,256.00	819,678.00	6,091,934.00	5,482,435.00	742,664.00	6,225,099.00	2.2%
Other Classified Salaries		2900	1,805,203.00	1,569,198.00	3,374,401.00	2,091,786.00	2,250,098.00	4,341,884.00	28.7%
TOTAL, CLASSIFIED SALARIES			13,842,198.00	16,304,614.00	30,146,812.00	14,378,744.00	17,608,832.00	31,987,576.00	6.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,877,164.00	1,502,235.00	6,379,399.00	4,977,429.00	1,389,406.00	6,366,835.00	-0.2%
PERS		3201-3202	2,244,180.00	2,607,997.00	4,852,177.00	2,413,023.00	2,959,796.00	5,372,819.00	10.7%
OASDI/Medicare/Alternative		3301-3302	1,768,127.00	1,455,326.00	3,223,453.00	1,925,838.00	1,533,748.00	3,459,586.00	7.3%
Health and Welfare Benefits		3401-3402	8,480,297.00	4,139,645.00	12,619,942.00	8,534,388.00	4,003,273.00	12,537,661.00	-0.7%
Unemployment Insurance		3501-3502	1,219,258.00	547,028.00	1,766,286.00	828,019.00	387,986.00	1,216,005.00	-31.2%
Workers' Compensation		3601-3602	1,293,869.00	605,900.00	1,899,769.00	1,430,787.00	670,137.00	2,100,924.00	10.6%
OPEB, Allocated		3701-3702	119,086.00	54,259.00	173,345.00	190,430.00	83,241.00	273,671.00	57.9%
OPEB, Active Employees		3751-3752	143,995.00	98,407.00	242,402.00	304,525.00	209,300.00	513,825.00	112.0%
PERS Reduction		3801-3802	100,716.00	222,843.00	323,559.00	44,338.00	186,880.00	231,218.00	-28.5%
Other Employee Benefits		3901-3902	0.00	375.00	375.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			20,246,692.00	11,234,015.00	31,480,707.00	20,648,777.00	11,423,767.00	32,072,544.00	1.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	150,388.00	306,115.00	456,503.00	254,341.00	603,500.00	857,841.00	87.9%
Books and Other Reference Materials		4200	32,826.00	14,465.00	47,291.00	9,700.00	1,806.00	11,506.00	-75.7%
Materials and Supplies		4300	1,907,265.00	4,702,486.00	6,609,751.00	2,300,553.00	3,807,948.00	6,108,501.00	-7.6%
Noncapitalized Equipment		4400	248,413.00	706,792.00	955,205.00	69,552.00	131,294.00	200,846.00	-79.0%
Food		4700	0.00	7,175.00	7,175.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,338,892.00	5,737,033.00	8,075,925.00	2,634,146.00	4,544,548.00	7,178,694.00	-11.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,402,051.00	1,402,051.00	0.00	1,294,052.00	1,294,052.00	-7.7%
Travel and Conferences		5200	194,680.00	257,703.00	452,383.00	202,629.00	161,383.00	364,012.00	-19.5%
Dues and Memberships		5300	38,116.00	10,217.00	48,333.00	34,535.00	9,550.00	44,085.00	-8.8%
Insurance		5400 - 5450	811,672.00	0.00	811,672.00	831,100.00	0.00	831,100.00	2.4%
Operations and Housekeeping Services		5500	4,210,034.00	48,991.00	4,259,025.00	4,381,600.00	50,750.00	4,432,350.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	909,017.00	624,552.00	1,533,569.00	992,427.00	605,294.00	1,597,721.00	4.2%
Transfers of Direct Costs		5710	1,053,484.00	(1,053,484.00)	0.00	408,567.00	(408,567.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,776.00)	(40,033.00)	(94,809.00)	(60,864.00)	(19,700.00)	(80,564.00)	-15.0%
Professional/Consulting Services and Operating Expenditures		5800	6,489,693.00	5,037,611.00	11,527,304.00	6,841,786.00	4,709,393.00	11,551,179.00	0.2%
Communications		5900	1,007,630.00	48,414.00	1,056,044.00	1,046,816.00	51,551.00	1,098,367.00	4.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,659,550.00	6,336,022.00	20,995,572.00	14,678,596.00	6,453,706.00	21,132,302.00	0.7%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	7,635.00	63,627.00	71,262.00	0.00	25,000.00	25,000.00	-64.9%
Buildings and Improvements of Buildings		6200	54,210.00	19,183.00	73,393.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	291,965.00	2,251,731.00	2,543,696.00	97,000.00	51,310.00	148,310.00	-94.2%
Equipment Replacement		6500	0.00	5,301.00	5,301.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			353,810.00	2,339,842.00	2,693,652.00	97,000.00	76,310.00	173,310.00	-93.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,949.00	0.00	6,949.00	7,000.00	0.00	7,000.00	0.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
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%
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	2,559,167.00	2,559,167.00	764.00	2,546,755.00	2,547,519.00	-0.5%
Other Debt Service - Principal		7439	0.00	2,041,122.00	2,041,122.00	5,119.00	1,964,199.00	1,969,318.00	-3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,949.00	4,600,289.00	4,607,238.00	12,883.00	4,510,954.00	4,523,837.00	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,540,769.00)	1,540,769.00	0.00	(1,874,480.00)	1,874,480.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(526,331.00)	0.00	(526,331.00)	(524,635.00)	0.00	(524,635.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,067,100.00)	1,540,769.00	(526,331.00)	(2,399,115.00)	1,874,480.00	(524,635.00)	-0.3%
TOTAL, EXPENDITURES			108,796,559.00	66,646,652.00	175,443,211.00	110,975,907.00	64,153,058.00	175,128,965.00	-0.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	326,728.00	326,728.00	0.00	372,592.00	372,592.00	14.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	326,728.00	326,728.00	0.00	372,592.00	372,592.00	14.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	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	140,145.00	0.00	140,145.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,145.00	0.00	140,145.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
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	27,050.00	917,459.00	944,509.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			27,050.00	917,459.00	944,509.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,682,157.00)	11,682,157.00	0.00	(14,197,961.00)	14,197,961.00	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			(11,682,157.00)	11,682,157.00	0.00	(14,197,961.00)	14,197,961.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,795,252.00)	12,926,344.00	1,131,092.00	(14,197,961.00)	14,570,553.00	372,592.00	-67.1%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	1,337,664.00	443,330.00
6300	Lottery: Instructional Materials	866,326.00	724,691.00
6500	Special Education	108,184.00	129,778.00
6512	Special Ed: Mental Health Services	668,162.00	763,593.00
7090	Economic Impact Aid (EIA)	1,158,798.00	1,275,724.00
Total, Restricted Balance		<u>4,139,134.00</u>	<u>3,337,116.00</u>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,758,421.00	2,801,434.00	1.6%
2) Federal Revenue		8100-8299	291,260.00	0.00	-100.0%
3) Other State Revenue		8300-8599	609,161.00	696,204.00	14.3%
4) Other Local Revenue		8600-8799	325,978.00	363,086.00	11.4%
5) TOTAL, REVENUES			3,984,820.00	3,860,724.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,656,992.00	1,851,180.00	11.7%
2) Classified Salaries		2000-2999	202,088.00	253,563.00	25.5%
3) Employee Benefits		3000-3999	489,025.00	531,186.00	8.6%
4) Books and Supplies		4000-4999	220,434.00	192,875.00	-12.5%
5) Services and Other Operating Expenditures		5000-5999	578,671.00	693,486.00	19.8%
6) Capital Outlay		6000-6999	29,348.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,176,558.00	3,522,290.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			808,262.00	338,434.00	-58.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600.00	0.00	-100.0%
b) Transfers Out		7600-7629	326,728.00	372,592.00	14.0%
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			(323,128.00)	(372,592.00)	15.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			485,134.00	(34,158.00)	-107.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	678,113.00	1,163,247.00	71.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			678,113.00	1,163,247.00	71.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			678,113.00	1,163,247.00	71.5%
2) Ending Balance, June 30 (E + F1e)			1,163,247.00	1,129,089.00	-2.9%
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			22,908.00	22,908.00	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	1,140,339.00	1,106,181.00	-3.0%
0000- HAAAT	0000	9780		76,235.00	
0001 - WCA	0000	9780		878,102.00	
0600 - Donations HAAAT	0000	9780		2,746.00	
0600 - Donations WCA	0000	9780		33,076.00	
HAAAT	1100	9780		66,691.00	
WCA	1100	9780		49,331.00	
0000-HAAAT	0000	9780	284,648.00		
0001 - WCA	0000	9780	703,847.00		
0600 - Donations - HAAAT	0000	9780	2,746.00		
0600 - Donations - WCA	0000	9780	33,076.00		
HAAAT	1100	9780	66,691.00		
WCA	1100	9780	49,331.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	165,455.00		
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	27,685.00		
4) Due from Grantor Government		9290	970,107.00		
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			1,163,247.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,163,247.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	2,328,288.00	2,324,945.00	-0.1%
State Aid - Prior Years		8019	892.00	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	433,226.00	476,489.00	10.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(3,985.00)	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			2,758,421.00	2,801,434.00	1.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	91,260.00	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	200,000.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			291,260.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	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	63,967.00	70,147.00	9.7%
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	230,242.00	273,600.00	18.8%
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	314,952.00	352,457.00	11.9%
TOTAL, OTHER STATE REVENUE			609,161.00	696,204.00	14.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,100.00	0.00	-100.0%
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	12,572.00	20,000.00	59.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	311,306.00	343,086.00	10.2%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			325,978.00	363,086.00	11.4%
TOTAL, REVENUES			3,984,820.00	3,860,724.00	-3.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,411,495.00	1,604,561.00	13.7%
Certificated Pupil Support Salaries		1200	8,198.00	10,853.00	32.4%
Certificated Supervisors' and Administrators' Salaries		1300	237,299.00	235,766.00	-0.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,656,992.00	1,851,180.00	11.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,250.00	3,000.00	140.0%
Classified Support Salaries		2200	34,493.00	44,879.00	30.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,343.00	133,975.00	15.2%
Other Classified Salaries		2900	50,002.00	71,709.00	43.4%
TOTAL, CLASSIFIED SALARIES			202,088.00	253,563.00	25.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	136,905.00	152,721.00	11.6%
PERS		3201-3202	30,824.00	46,698.00	51.5%
OASDI/Medicare/Alternative		3301-3302	36,505.00	45,008.00	23.3%
Health and Welfare Benefits		3401-3402	207,701.00	210,288.00	1.2%
Unemployment Insurance		3501-3502	29,512.00	23,152.00	-21.6%
Workers' Compensation		3601-3602	32,461.00	39,990.00	23.2%
OPEB, Allocated		3701-3702	11,575.00	4,968.00	-57.1%
OPEB, Active Employees		3751-3752	3,542.00	8,361.00	136.1%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			489,025.00	531,186.00	8.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	29,814.00	61,243.00	105.4%
Books and Other Reference Materials		4200	113.00	0.00	-100.0%
Materials and Supplies		4300	138,624.00	94,482.00	-31.8%
Noncapitalized Equipment		4400	51,883.00	37,150.00	-28.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			220,434.00	192,875.00	-12.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,076.00	7,529.00	-17.0%
Dues and Memberships		5300	2,044.00	2,044.00	0.0%
Insurance		5400-5450	6,980.00	6,500.00	-6.9%
Operations and Housekeeping Services		5500	55,671.00	77,980.00	40.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	370,599.00	448,638.00	21.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,884.00	75,614.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	49,309.00	65,807.00	33.5%
Communications		5900	9,108.00	9,374.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			578,671.00	693,486.00	19.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	29,348.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,348.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,176,558.00	3,522,290.00	10.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,600.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,600.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	326,728.00	372,592.00	14.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			326,728.00	372,592.00	14.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(323,128.00)	(372,592.00)	15.3%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
6300	Lottery: Instructional Materials	22,908.00	22,908.00
Total, Restricted Balance		22,908.00	22,908.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	520,710.00	500,000.00	-4.0%
4) Other Local Revenue		8600-8799	190,803.00	195,000.00	2.2%
5) TOTAL, REVENUES			711,513.00	695,000.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	298,106.00	297,980.00	0.0%
2) Classified Salaries		2000-2999	83,320.00	82,924.00	-0.5%
3) Employee Benefits		3000-3999	80,280.00	86,488.00	7.7%
4) Books and Supplies		4000-4999	37,971.00	29,500.00	-22.3%
5) Services and Other Operating Expenditures		5000-5999	38,781.00	40,814.00	5.2%
6) Capital Outlay		6000-6999	40,000.00	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	27,147.00	32,752.00	20.6%
9) TOTAL, EXPENDITURES			605,605.00	570,458.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,908.00	124,542.00	17.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			105,908.00	124,542.00	17.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	561,205.00	667,113.00	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			561,205.00	667,113.00	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			561,205.00	667,113.00	18.9%
2) Ending Balance, June 30 (E + F1e)			667,113.00	791,655.00	18.7%
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	639,630.00	762,977.00	19.3%
d) Assigned					
Other Assignments		9780	27,483.00	28,678.00	4.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	667,113.00		
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			667,113.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			667,113.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	520,710.00	500,000.00	-4.0%
TOTAL, OTHER STATE REVENUE			520,710.00	500,000.00	-4.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	182,703.00	185,000.00	1.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,100.00	10,000.00	23.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,803.00	195,000.00	2.2%
TOTAL, REVENUES			711,513.00	695,000.00	-2.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	151,746.00	150,500.00	-0.8%
Certificated Pupil Support Salaries		1200	7,000.00	5,000.00	-28.6%
Certificated Supervisors' and Administrators' Salaries		1300	139,360.00	142,480.00	2.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			298,106.00	297,980.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,203.00	7,770.00	-5.3%
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	56,396.00	56,254.00	-0.3%
Other Classified Salaries		2900	18,721.00	18,900.00	1.0%
TOTAL, CLASSIFIED SALARIES			83,320.00	82,924.00	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,002.00	24,584.00	22.9%
PERS		3201-3202	13,863.00	15,273.00	10.2%
OASDI/Medicare/Alternative		3301-3302	9,584.00	10,666.00	11.3%
Health and Welfare Benefits		3401-3402	22,281.00	21,325.00	-4.3%
Unemployment Insurance		3501-3502	5,694.00	4,190.00	-26.4%
Workers' Compensation		3601-3602	6,248.00	7,238.00	15.8%
OPEB, Allocated		3701-3702	536.00	899.00	67.7%
OPEB, Active Employees		3751-3752	508.00	983.00	93.5%
PERS Reduction		3801-3802	1,564.00	1,330.00	-15.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			80,280.00	86,488.00	7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,549.00	29,500.00	-19.3%
Noncapitalized Equipment		4400	1,422.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			37,971.00	29,500.00	-22.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,147.00	1,500.00	-63.8%
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	5,727.00	2,914.00	-49.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,039.00	1,300.00	-36.2%
Professional/Consulting Services and Operating Expenditures		5800	26,818.00	35,000.00	30.5%
Communications		5900	50.00	100.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,781.00	40,814.00	5.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	40,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	27,147.00	32,752.00	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,147.00	32,752.00	20.6%
TOTAL, EXPENDITURES			605,605.00	570,458.00	-5.8%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	185,432.00	180,000.00	-2.9%
3) Other State Revenue		8300-8599	1,295,482.00	1,189,436.00	-8.2%
4) Other Local Revenue		8600-8799	383.00	700.00	82.8%
5) TOTAL, REVENUES			1,481,297.00	1,370,136.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	460,829.00	409,907.00	-11.1%
2) Classified Salaries		2000-2999	429,512.00	359,211.00	-16.4%
3) Employee Benefits		3000-3999	266,922.00	237,990.00	-10.8%
4) Books and Supplies		4000-4999	23,791.00	64,192.00	169.8%
5) Services and Other Operating Expenditures		5000-5999	237,594.00	234,447.00	-1.3%
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	62,266.00	63,689.00	2.3%
9) TOTAL, EXPENDITURES			1,480,914.00	1,369,436.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			383.00	700.00	82.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			383.00	700.00	82.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,764.00	28,147.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,764.00	28,147.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,764.00	28,147.00	1.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	28,147.00	28,847.00	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,147.00		
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			28,147.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			28,147.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	185,432.00	180,000.00	-2.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			185,432.00	180,000.00	-2.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	13,388.00	15,000.00	12.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,070,461.00	1,166,936.00	9.0%
All Other State Revenue	All Other	8590	211,633.00	7,500.00	-96.5%
TOTAL, OTHER STATE REVENUE			1,295,482.00	1,189,436.00	-8.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	383.00	700.00	82.8%
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%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			383.00	700.00	82.8%
TOTAL, REVENUES			1,481,297.00	1,370,136.00	-7.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	410,044.00	348,001.00	-15.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,785.00	61,906.00	21.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			460,829.00	409,907.00	-11.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	350,073.00	302,630.00	-13.6%
Classified Support Salaries		2200	1,378.00	1,000.00	-27.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	78,061.00	55,581.00	-28.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			429,512.00	359,211.00	-16.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,432.00	26,350.00	-16.2%
PERS		3201-3202	69,590.00	66,069.00	-5.1%
OASDI/Medicare/Alternative		3301-3302	37,615.00	35,936.00	-4.5%
Health and Welfare Benefits		3401-3402	83,606.00	72,366.00	-13.4%
Unemployment Insurance		3501-3502	14,643.00	8,461.00	-42.2%
Workers' Compensation		3601-3602	16,158.00	14,616.00	-9.5%
OPEB, Allocated		3701-3702	1,418.00	1,814.00	27.9%
OPEB, Active Employees		3751-3752	4,028.00	6,077.00	50.9%
PERS Reduction		3801-3802	8,432.00	6,301.00	-25.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			266,922.00	237,990.00	-10.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,997.00	64,192.00	191.8%
Noncapitalized Equipment		4400	1,794.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,791.00	64,192.00	169.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,604.00	2,000.00	-44.5%
Dues and Memberships		5300	230.00	220.00	-4.3%
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	4,590.00	4,000.00	-12.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	212,800.00	205,027.00	-3.7%
Professional/Consulting Services and Operating Expenditures		5800	7,875.00	18,000.00	128.6%
Communications		5900	8,495.00	5,200.00	-38.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			237,594.00	234,447.00	-1.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	62,266.00	63,689.00	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,266.00	63,689.00	2.3%
TOTAL, EXPENDITURES			1,480,914.00	1,369,436.00	-7.5%

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

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
6130	Child Development: Center-Based Reserve Account	28,147.00	28,847.00
Total, Restricted Balance		28,147.00	28,847.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,332,551.00	9,519,363.00	2.0%
3) Other State Revenue		8300-8599	769,944.00	767,881.00	-0.3%
4) Other Local Revenue		8600-8799	1,090,744.00	1,051,751.00	-3.6%
5) TOTAL, REVENUES			11,193,239.00	11,338,995.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,247,582.00	3,376,097.00	4.0%
3) Employee Benefits		3000-3999	1,459,874.00	1,430,207.00	-2.0%
4) Books and Supplies		4000-4999	4,053,753.00	4,454,208.00	9.9%
5) Services and Other Operating Expenditures		5000-5999	341,238.00	340,248.00	-0.3%
6) Capital Outlay		6000-6999	1,551,040.00	900,000.00	-42.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	364,716.00	368,066.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	436,918.00	428,194.00	-2.0%
9) TOTAL, EXPENDITURES			11,455,121.00	11,297,020.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(261,882.00)	41,975.00	-116.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(261,882.00)	41,975.00	-116.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,878,786.00	4,616,904.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,878,786.00	4,616,904.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,878,786.00	4,616,904.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			4,616,904.00	4,658,879.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,616,904.00	4,658,879.00	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	49,082.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,767,341.00		
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	28,599.00		
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			4,845,022.00		
H. LIABILITIES					
1) Accounts Payable		9500	182,058.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	46,060.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			228,118.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			4,616,904.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,332,551.00	9,519,363.00	2.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,332,551.00	9,519,363.00	2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	769,944.00	767,881.00	-0.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			769,944.00	767,881.00	-0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,072,898.00	1,042,828.00	-2.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,846.00	8,923.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,090,744.00	1,051,751.00	-3.6%
TOTAL, REVENUES			11,193,239.00	11,338,995.00	1.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,335,837.00	2,461,927.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	356,282.00	360,000.00	1.0%
Clerical, Technical and Office Salaries		2400	439,651.00	437,993.00	-0.4%
Other Classified Salaries		2900	115,812.00	116,177.00	0.3%
TOTAL, CLASSIFIED SALARIES			3,247,582.00	3,376,097.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	496,110.00	518,447.00	4.5%
OASDI/Medicare/Alternative		3301-3302	221,482.00	235,575.00	6.4%
Health and Welfare Benefits		3401-3402	549,341.00	485,640.00	-11.6%
Unemployment Insurance		3501-3502	55,302.00	37,137.00	-32.8%
Workers' Compensation		3601-3602	61,595.00	64,143.00	4.1%
OPEB, Allocated		3701-3702	4,057.00	7,969.00	96.4%
OPEB, Active Employees		3751-3752	19,056.00	39,681.00	108.2%
PERS Reduction		3801-3802	52,931.00	41,615.00	-21.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,459,874.00	1,430,207.00	-2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	331,835.00	365,019.00	10.0%
Noncapitalized Equipment		4400	49,203.00	49,203.00	0.0%
Food		4700	3,672,715.00	4,039,986.00	10.0%
TOTAL, BOOKS AND SUPPLIES			4,053,753.00	4,454,208.00	9.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,352.00	33,963.00	199.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	241,000.00	212,270.00	-11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	238,890.00	238,891.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(198,136.00)	(201,977.00)	1.9%
Professional/Consulting Services and Operating Expenditures		5800	32,670.00	34,957.00	7.0%
Communications		5900	15,462.00	22,144.00	43.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			341,238.00	340,248.00	-0.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	1,312,430.00	0.00	-100.0%
Equipment		6400	238,610.00	900,000.00	277.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,551,040.00	900,000.00	-42.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	174,716.00	168,066.00	-3.8%
Other Debt Service - Principal		7439	190,000.00	200,000.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			364,716.00	368,066.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	436,918.00	428,194.00	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			436,918.00	428,194.00	-2.0%
TOTAL, EXPENDITURES			11,455,121.00	11,297,020.00	-1.4%

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

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,616,904.00	4,658,879.00
Total, Restricted Balance		<u>4,616,904.00</u>	<u>4,658,879.00</u>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	724,500.00	710,000.00	-2.0%
4) Other Local Revenue		8600-8799	7,500.00	10,000.00	33.3%
5) TOTAL, REVENUES			732,000.00	720,000.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	195,000.00	225,000.00	15.4%
5) Services and Other Operating Expenditures		5000-5999	735,421.00	800,000.00	8.8%
6) Capital Outlay		6000-6999	71,762.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,002,183.00	1,025,000.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(270,183.00)	(305,000.00)	12.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(270,183.00)	(305,000.00)	12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,310.00	1,484,127.00	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,310.00	1,484,127.00	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,310.00	1,484,127.00	-15.4%
2) Ending Balance, June 30 (E + F1e)			1,484,127.00	1,179,127.00	-20.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,484,127.00	1,179,127.00	-20.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,632,427.00		
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	1,700.00		
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			1,634,127.00		
H. LIABILITIES					
1) Accounts Payable		9500	150,000.00		
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			150,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,484,127.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	724,500.00	710,000.00	-2.0%
TOTAL, OTHER STATE REVENUE			724,500.00	710,000.00	-2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,500.00	10,000.00	33.3%
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%
TOTAL, OTHER LOCAL REVENUE			7,500.00	10,000.00	33.3%
TOTAL, REVENUES			732,000.00	720,000.00	-1.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	195,000.00	225,000.00	15.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,000.00	225,000.00	15.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	726,156.00	800,000.00	10.2%
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	9,265.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			735,421.00	800,000.00	8.8%
CAPITAL OUTLAY					
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	71,762.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			71,762.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,002,183.00	1,025,000.00	2.3%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,690.00	90,000.00	-26.6%
5) TOTAL, REVENUES			122,690.00	90,000.00	-26.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	647,829.00	553,100.00	-14.6%
5) Services and Other Operating Expenditures		5000-5999	18,559.00	135,500.00	630.1%
6) Capital Outlay		6000-6999	18,614,407.00	13,170,700.00	-29.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,280,795.00	13,859,300.00	-28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,158,105.00)	(13,769,300.00)	-28.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,758,383.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	78,385.00	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			2,836,768.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,321,337.00)	(13,769,300.00)	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,300,393.00	17,979,056.00	-47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,300,393.00	17,979,056.00	-47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,300,393.00	17,979,056.00	-47.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	17,979,056.00	4,209,756.00	-76.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,586,825.00		
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			21,586,825.00		
H. LIABILITIES					
1) Accounts Payable		9500	3,607,769.00		
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			3,607,769.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			17,979,056.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	118,000.00	90,000.00	-23.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,690.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,690.00	90,000.00	-26.6%
TOTAL, REVENUES			122,690.00	90,000.00	-26.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	517,982.00	242,400.00	-53.2%
Noncapitalized Equipment		4400	129,847.00	310,700.00	139.3%
TOTAL, BOOKS AND SUPPLIES			647,829.00	553,100.00	-14.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,353.00	44,300.00	188.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	449.00	200.00	-55.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,963.00	500.00	-74.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	665.00	90,500.00	13509.0%
Communications		5900	129.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,559.00	135,500.00	630.1%
CAPITAL OUTLAY					
Land		6100	19,991.00	34,300.00	71.6%
Land Improvements		6170	13,975,495.00	11,039,300.00	-21.0%
Buildings and Improvements of Buildings		6200	4,483,429.00	2,081,100.00	-53.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	135,492.00	16,000.00	-88.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,614,407.00	13,170,700.00	-29.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,280,795.00	13,859,300.00	-28.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,758,383.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,758,383.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		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	78,385.00	0.00	-100.0%
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			78,385.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			2,836,768.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,576.00	155,856.00	36.0%
5) TOTAL, REVENUES			114,576.00	155,856.00	36.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,333.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	54,335.00	71,018.00	30.7%
6) Capital Outlay		6000-6999	234,042.00	149,126.00	-36.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			289,710.00	220,144.00	-24.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,134.00)	(64,288.00)	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(175,134.00)	(64,288.00)	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,560,483.00	3,385,349.00	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,560,483.00	3,385,349.00	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,560,483.00	3,385,349.00	-4.9%
2) Ending Balance, June 30 (E + F1e)			3,385,349.00	3,321,061.00	-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			3,385,349.00	3,321,061.00	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,467,689.00		
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	19,634.00		
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			3,487,323.00		
H. LIABILITIES					
1) Accounts Payable		9500	101,974.00		
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			101,974.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,385,349.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	11,911.00	25,856.00	117.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	100,000.00	130,000.00	30.0%
Other Local Revenue					
All Other Local Revenue		8699	2,665.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,576.00	155,856.00	36.0%
TOTAL, REVENUES			114,576.00	155,856.00	36.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	207.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,126.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,333.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,193.00	13,282.00	-12.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	259.00	100.00	-61.4%
Professional/Consulting Services and Operating Expenditures		5800	38,840.00	57,636.00	48.4%
Communications		5900	43.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,335.00	71,018.00	30.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	50,006.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	174,036.00	149,126.00	-14.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			234,042.00	149,126.00	-36.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			289,710.00	220,144.00	-24.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%
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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,742.00	0.00	-100.0%
5) TOTAL, REVENUES			3,742.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,742.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,758,383.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,758,383.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,754,641.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,758,383.00	3,742.00	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,758,383.00	3,742.00	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,758,383.00	3,742.00	-99.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,742.00	3,742.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,742.00		
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			3,742.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,742.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,742.00	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%
TOTAL, OTHER LOCAL REVENUE			3,742.00	0.00	-100.0%
TOTAL, REVENUES			3,742.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,758,383.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,758,383.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,758,383.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,995.00	32,995.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,995.00	32,995.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,995.00	32,995.00	0.0%
2) Ending Balance, June 30 (E + F1e)			32,995.00	32,995.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			25,000.00	25,000.00	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	7,995.00	7,995.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,995.00		
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			32,995.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			32,995.00		

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

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

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

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

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,145,260.00	4,126,817.00	-42.2%
5) TOTAL, REVENUES			7,145,260.00	4,126,817.00	-42.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64.00	0.00	-100.0%
3) Employee Benefits		3000-3999	7.00	0.00	-100.0%
4) Books and Supplies		4000-4999	17,715.00	20,000.00	12.9%
5) Services and Other Operating Expenses		5000-5999	7,054,228.00	4,525,072.00	-35.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,072,014.00	4,545,072.00	-35.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,246.00	(418,255.00)	-671.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	139,259.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,714.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			136,545.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			209,791.00	(418,255.00)	-299.4%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	4,468,278.00	4,678,069.00	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,468,278.00	4,678,069.00	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			4,468,278.00	4,678,069.00	4.7%
2) Ending Net Assets/Position, June 30 (E + F1e)			4,678,069.00	4,259,814.00	-8.9%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	4,678,069.00	4,259,814.00	-8.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,239,752.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
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			10,339,752.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	5,661,682.00		
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			5,661,682.00		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (G10 - H7)			4,678,070.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	54,538.00	49,800.00	-8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,737,212.00	4,077,017.00	-39.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	353,510.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,145,260.00	4,126,817.00	-42.2%
TOTAL, REVENUES			7,145,260.00	4,126,817.00	-42.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	64.00	0.00	-100.0%
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			64.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	1.00	0.00	-100.0%
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			7.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,715.00	20,000.00	12.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,715.00	20,000.00	12.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	478.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	64,854.00	67,849.00	4.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,988,896.00	4,457,223.00	-36.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,054,228.00	4,525,072.00	-35.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,072,014.00	4,545,072.00	-35.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	139,259.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			139,259.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,714.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,714.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			136,545.00	0.00	-100.0%

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			13,272.39	12,960.36	12,950.25	13,219.65
a. Kindergarten	1,486.33	1,476.85				
b. Grades One through Three	4,467.26	4,438.77				
c. Grades Four through Six	4,349.30	4,321.56				
d. Grades Seven and Eight	2,848.49	2,830.32				
e. Opportunity Schools and Full-Day Opportunity Classes		0.00				
f. Home and Hospital	1.96	1.95				
g. Community Day School						
2. Special Education						
a. Special Day Class	608.68	604.80	574.05	580.00	580.00	608.68
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	21.41	21.28	21.28	21.28	21.28	21.28
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,783.43	13,695.53	13,867.72	13,561.64	13,551.53	13,849.61
HIGH SCHOOL						
4. General Education			6,289.10	6,141.25	6,135.25	6,264.11
a. Grades Nine through Twelve	5,691.02	5,654.72				
b. Continuation Education	438.33	435.53				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	8.25	8.20				
e. Community Day School						
5. Special Education						
a. Special Day Class	385.94	383.47	375.95	385.95	385.95	375.95
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	20.90	20.77	20.77	10.77	10.77	10.77
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	6,544.44	6,502.69	6,685.82	6,537.97	6,531.97	6,650.83
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	8.30	8.30	8.30	8.30	8.30	8.30
b. High School	51.63	51.63	51.63	51.63	51.63	51.63
8. Special Education						
a. Special Day Class - Elementary	3.43	3.43	3.43	3.43	3.43	3.43
b. Special Day Class - High School	7.08	7.08	7.08	7.08	7.08	7.08
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	1.30	1.30	1.30	1.30	1.30	1.30
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	71.74	71.74	71.74	71.74	71.74	71.74
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	20,399.61	20,269.96	20,625.28	20,171.35	20,155.24	20,572.18
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	20,399.61	20,269.96	20,625.28	20,171.35	20,155.24	20,572.18
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	490.31	490.31	490.31	544.18	544.18	544.18
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	490.31	490.31	490.31	544.18	544.18	544.18
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	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	78,585,337.00	301	651,159.00	303	77,934,178.00	305	388,211.00		307	77,545,967.00	309
2000 - Classified Salaries	31,987,576.00	311	271,727.00	313	31,715,849.00	315	8,108,989.00		317	23,606,860.00	319
3000 - Employee Benefits (Excluding 3800)	31,841,326.00	321	532,077.00	323	31,309,249.00	325	2,843,947.00		327	28,465,302.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,178,694.00	331	19,385.00	333	7,159,309.00	335	3,000,653.00		337	4,158,656.00	339
5000 - Services. . . & 7300 - Indirect Costs	20,607,667.00	341	631,660.00	343	19,976,007.00	345	1,888,816.00		347	18,087,191.00	349
TOTAL					168,094,592.00	365			TOTAL	151,863,976.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			58.86%
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)	58.86%
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).	151,863,976.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,358.80	6,502.80
2. Inflation Increase	0041	144.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,502.80	6,714.80
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,502.80	6,714.80
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	138.90	143.40
c. Revenue Limit ADA	0033	20,627.18	20,572.18
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	136,999,541.41	141,088,124.88
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	136,999,541.41	141,088,124.88
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	108,774,895.89	109,664,977.71
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,829,597.00	1,253,464.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	386,486.00	280,464.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,443,111.00	973,000.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	110,218,006.89	110,637,977.71

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	22,137,092.00	22,135,322.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	22,750.00	22,750.00
28. Less: Charter Schools In-lieu Taxes	0595	433,226.00	476,440.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,726,616.00	21,681,632.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	88,491,390.89	88,956,345.71
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	377,538.00	389,847.00
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	---	0.00	(9,072,331.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(377,538.00)	(9,462,178.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	88,113,852.89	79,494,167.71
43. Less: Revenue Limit State Apportionment Receipts	---	53,801,977.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	34,311,875.89	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	360,271.00	360,721.00
46. California High School Exit Exam	9002	613,195.00	613,195.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	259,102.00	259,102.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	181,002.00	181,002.00

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	(80,564.00)	0.00	(524,635.00)				
Other Sources/Uses Detail					372,592.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	75,614.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	372,592.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,300.00	0.00	32,752.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	205,027.00	0.00	63,689.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(201,977.00)	428,194.00	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					0.00	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	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	100.00	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					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	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								
TOTALS	282,541.00	(282,541.00)	524,635.00	(524,635.00)	372,592.00	372,592.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	21,524.46	21,524.46	0.0%	Met
Second Prior Year (2010-11)	20,717.90	20,717.90	0.0%	Met
First Prior Year (2011-12)	20,627.18	20,627.18	0.0%	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	20,572.18			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2009-10)	22,349	21,919	1.9%	Not Met
Second Prior Year (2010-11)	21,510	21,812	N/A	Met
First Prior Year (2011-12)	21,951	21,461	2.2%	Not Met
Budget Year (2012-13)	21,233			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Levels of decline in enrollment continue to fluctuate. Unanticipated increase in enrollment at county-wide charter.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District continues to experience higher than anticipated levels of enrollment decline despite signs of slow economic recovery in the area. Students enrolling in district sponsored and county-wide charters having a larger than anticipated impact on district enrollment.

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)	20,936	21,919	95.5%
Second Prior Year (2010-11)	20,639	21,812	94.6%
First Prior Year (2011-12)	20,328	21,461	94.7%
		Historical Average Ratio:	94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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)	20,100	21,233	94.7%	Met
1st Subsequent Year (2013-14)	20,100	21,233	94.7%	Met
2nd Subsequent Year (2014-15)	20,100	21,233	94.7%	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)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,502.80	6,714.80	6,714.80	6,714.80
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)	5,163.09	5,219.28	5,219.28	5,219.28
d. Prior Year Funded BRL per ADA		5,163.09	5,219.28	5,219.28
e. Difference (Step 1c minus Step 1d)		56.19	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.09%	0.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	20,627.18	20,572.18	20,173.25	20,173.25
b. Prior Year Revenue Limit (Funded) ADA		20,627.18	20,572.18	20,173.25
c. Difference (Step 2a minus Step 2b)		(55.00)	(398.93)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.27%	-1.94%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		0.82%	-1.94%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		-1.18% to 1.82%	-2.94% to -0.94%	-1.00% to 1.00%

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)	22,159,842.00	22,158,072.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	110,273,695.00	101,652,240.00	99,707,533.00	99,707,533.00
District's Projected Change in Revenue Limit:		-7.82%	-1.91%	0.00%
Revenue Limit Standard:		-1.18% to 1.82%	-2.94% to -.94%	-1.00% to 1.00%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Assumed \$441 per ADA reduction in budget and two subsequent years in the event the tax proposals in the Governor's budget are not approved by voters in November

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)	102,902,585.46	114,913,640.27	89.5%
Second Prior Year (2010-11)	92,192,213.43	105,746,020.06	87.2%
First Prior Year (2011-12)	93,504,458.00	108,796,559.00	85.9%
	Historical Average Ratio:		87.5%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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)	95,952,397.00	110,975,907.00	86.5%	Met
1st Subsequent Year (2013-14)	102,667,203.00	117,148,222.00	87.6%	Met
2nd Subsequent Year (2014-15)	104,170,112.00	118,127,692.00	88.2%	Met

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

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

- 1a. STANDARD 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):	0.82%	-1.94%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.18% to 10.82%	-11.94% to 8.06%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.18% to 5.82%	-6.94% to 3.06%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2011-12)	21,113,696.00		
Budget Year (2012-13)	16,006,381.00	-24.19%	Yes
1st Subsequent Year (2013-14)	15,161,381.00	-5.28%	No
2nd Subsequent Year (2014-15)	15,161,381.00	0.00%	No

Explanation:
(required if Yes)
Fall of off Ed Jobs and various federal deferred revenue carry over

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	21,405,215.00		
Budget Year (2012-13)	20,986,718.00	-1.96%	No
1st Subsequent Year (2013-14)	20,801,718.00	-0.88%	No
2nd Subsequent Year (2014-15)	20,801,718.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2011-12)	24,777,445.00		
Budget Year (2012-13)	23,897,333.00	-3.55%	No
1st Subsequent Year (2013-14)	23,697,333.00	-0.84%	No
2nd Subsequent Year (2014-15)	23,697,333.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2011-12)	8,075,925.00		
Budget Year (2012-13)	7,178,694.00	-11.11%	Yes
1st Subsequent Year (2013-14)	7,060,304.00	-1.65%	No
2nd Subsequent Year (2014-15)	6,860,304.00	-2.83%	No

Explanation:
(required if Yes)
reducing supplies in budget year in response to budget cuts

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

First Prior Year (2011-12)	20,995,572.00		
Budget Year (2012-13)	21,132,302.00	0.65%	No
1st Subsequent Year (2013-14)	19,855,201.00	-6.04%	No
2nd Subsequent Year (2014-15)	18,892,023.00	-4.85%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2011-12)	67,296,356.00		
Budget Year (2012-13)	60,890,432.00	-9.52%	Not Met
1st Subsequent Year (2013-14)	59,660,432.00	-2.02%	Met
2nd Subsequent Year (2014-15)	59,660,432.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2011-12)	29,071,497.00		
Budget Year (2012-13)	28,310,996.00	-2.62%	Met
1st Subsequent Year (2013-14)	26,915,505.00	-4.93%	Met
2nd Subsequent Year (2014-15)	25,752,327.00	-4.32%	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)

Fall of off Ed Jobs and various federal deferred revenue carry over

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	175,128,965.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	175,128,965.00	1,751,289.65	3,600,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	5,400,000.00	0.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	8,550,154.27	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			8,780,000.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	5,400,000.00	8,550,154.27	8,780,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	179,964,855.59	170,969,254.78	175,583,356.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	179,964,855.59	170,969,254.78	175,583,356.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	3.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.7%	1.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	(379,186.09)	116,175,738.27	0.3%	Met
Second Prior Year (2010-11)	11,957,114.88	106,976,020.06	N/A	Met
First Prior Year (2011-12)	3,446,920.00	108,936,704.00	N/A	Met
Budget Year (2012-13) (Information only)	(11,607,659.00)	110,975,907.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	7,057,820.00	16,107,206.13	N/A	Met
Second Prior Year (2010-11)	16,382,222.00	15,728,020.04	4.0%	Not Met
First Prior Year (2011-12)	24,908,197.00	27,685,134.00	N/A	Met
Budget Year (2012-13) (Information only)	31,132,054.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	20,100	20,100	20,100
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	175,128,965.00	182,662,655.00	182,713,647.00
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)	175,128,965.00	182,662,655.00	182,713,647.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,253,868.95	5,479,879.65	5,481,409.41
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,253,868.95	5,479,879.65	5,481,409.41

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)	8,760,000.00	9,133,136.00	9,135,686.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(10,873,627.29)	(32,840,924.29)
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)	8,760,000.00	(1,740,491.29)	(23,705,238.29)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	-0.95%	-12.97%
District's Reserve Standard (Section 10B, Line 7):	5,253,868.95	5,479,879.65	5,481,409.41
Status:	Met	Not 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)

Multi-year projections based on worse case scenario and include \$441 per ADA reduction to revenue limit funding in the event tax initiatives are not approved by voters in November. If that should happen, the district will make necessary expenditure reductions to ensure continued financial viability in the two out years.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

Yes

1b. If Yes, identify the expenditures:

Supplemental early retirement payments

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2011-12)	(11,682,157.00)			
Budget Year (2012-13)	(14,197,961.00)	2,515,804.00	21.5%	Not Met
1st Subsequent Year (2013-14)	(15,458,557.00)	1,260,596.00	8.9%	Met
2nd Subsequent Year (2014-15)	(15,458,557.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	326,728.00			
Budget Year (2012-13)	372,592.00	45,864.00	14.0%	Not Met
1st Subsequent Year (2013-14)	372,592.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	372,592.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2011-12)	140,145.00			
Budget Year (2012-13)	0.00	(140,145.00)	-100.0%	Not Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
Contributions increase in budget year to cover special education positions costs previously supported by Ed Jobs funds

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

Explanation: (required if NOT met)
Transfers in are related to Special Education funding recieved by district sponsored charters. Increase is related to projected increased allocation to Charters in budget year for enrollment growth.

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

Explanation:
(required if NOT met)

Transfers out in first prior year are related to one-time transfer of expenditures to self-insurance fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- 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	1-7 years	F01 & F25 - 8000-8699	F01 & F25 7438-7439	4,818,249
Certificates of Participation	15-25 Yrs	F01- 8000-8699	F01 - 7438/7439	51,575,000
General Obligation Bonds		F51-8571, 8611-8614, 8660	F51 - 7433/7434	118,340,000
Supp Early Retirement Program	1-5 YRs	F01 - 8000-8699	F01- 5800	8,396,977
State School Building Loans				
Compensated Absences				775,000

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Lease Revenue Bonds	15	F13 -8100-8699	F13 - 7438/7439	3,980,000
2005 QZAB	8	F01-8625	F01-7439	3,621,675
2010 QSCB	4			25,000,000

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	416,327	524,078	524,078	439,609
Certificates of Participation	3,348,077	3,257,604	3,274,174	3,292,190
General Obligation Bonds	10,202,834	10,202,834	10,202,834	10,202,834
Supp Early Retirement Program	2,278,454	2,950,956	2,607,712	1,462,388
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	364,716	368,066	365,866	368,435
2005 QZAB	275,665	275,665	275,665	275,665
2010 QSCB	1,343,750	1,343,750	1,343,750	1,343,750
Total Annual Payments:	18,229,823	18,922,953	18,594,079	17,384,871
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increased payments are related to capital lease for new buses. District is contracting with other districts to provide student transportation. Contract payments from other districts is used to pay the capital lease for the new buses.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

District contributes \$3,300 annually per eligible retiree up to age 65 for health insurance 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
	860,000	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	34,505,420.00
b. OPEB unfunded actuarial accrued liability (UAAL)	34,505,420.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 2010

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	4,219,325.00	4,219,325.00	4,219,325.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	858,248.00	860,000.00	860,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	858,248.00	860,000.00	860,000.00
d. Number of retirees receiving OPEB benefits	206	206	206

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)

Yes

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

Worker's compensation is self-funded. prescription plan for certificated bargaining unit members is also self-funded.

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

5,828,682.00
0.00

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. Required contribution (funding) for self-insurance programs	2,439,878.00	2,439,878.00	2,439,878.00
b. Amount contributed (funded) for self-insurance programs	2,439,878.00	2,439,878.00	2,439,878.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	967.7	957.3	957.3	954.3

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:

May 01, 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:

Mar 30, 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:

May 01, 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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	12,150	12,300	12,300
3. Percent of H&W cost paid by employer	74.9%	73.9%	73.9%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No	<input type="text"/>	<input type="text"/>
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Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	929,705	1,169,350	1,250,365
3. Percent change in step & column over prior year	0.0%	20.0%	0.0%

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

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

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

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	885.3	892.3	892.3	882.3

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.

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
12,710	12,860	12,860
56.6%	55.9%	55.9%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
430,000	475,000	500,000
0.0%	9.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	109.2	109.9	109.9	109.9

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	12,710	12,860	12,860
3. Percent of H&W cost paid by employer	56.6%	55.9%	55.9%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments		123,841	137,965
3. 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)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	33,600	33,600	33,600
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.

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July 1 Budget (Single Adoption)
2012-13 Budget

Technical Review Checks

Hemet Unified

Riverside County

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

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- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999)

to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089)

should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.