

SAUSALITO MARIN CITY SCHOOL
DISTRICT

2012-2013 BUDGET ADOPTION

June 28th, 2012

2012-2013 BUDGET ADOPTION

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DISTRICT CERTIFICATION OF BUDGET
ACTION

FOR THE FISCAL YEAR 2012-2013

G = General Ledger Data; S = Supplemental Data

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09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
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21	Building Fund	G	G
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40	Special Reserve Fund for Capital Outlay Projects	G	G
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53	Tax Override Fund		
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CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
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CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
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G = General Ledger Data; S = Supplemental Data

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

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: 200 Phillips Drive, Sausalito CA 94965

Date: June 25, 2012

Place: 200 Phillips Drive, Sausalito CA 9496

Date: June 28, 2012

Time: 7 p.m.

Adoption Date: June 28, 2012

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Paula Rigney

Telephone: 415-332-3190 ext. 205

Title: Business Manager

E-mail: prigney@smcsd.org

Criteria and Standards Review Summary

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

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

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)

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Public Hearing:

Place: 200 Phillips Drive, Sausalito CA 94965

Date: June 25, 2012

Place: 200 Phillips Drive, Sausalito CA 9496

Date: June 28, 2012

Time: 7 p.m.

Adoption Date: June 28, 2012

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Paula Rigney

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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	

2012-2013 BUDGET ADOPTION
WORKER'S COMPENSATION
CERTIFICATION

TECHNICAL REVIEW CHECKS

SUMMARY OF INTERFUND ACTIVITIES
(SIAA & SIAB)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed


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

Date of Meeting: Jun 28, 2012

For additional information on this certification, please contact:

Name: Paula Rigney

Title: Business Manager

Telephone: 415-332-3190 ext. 205

E-mail: pringey@smcsd.org

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To the County Superintendent of Schools:

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

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

- (☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
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- (☐) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
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Title: Business Manager

Telephone: 415-332-3190 ext. 205

E-mail: pringey@smcsd.org

SACS2012 Financial Reporting Software - 2012.1.0
6/25/2012 10:53:25 AM

21-65474-0000000

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

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2012 Financial Reporting Software - 2012.1.0

6/25/2012 10:52:58 AM

21-65474-0000000

July 1 Budget (Single Adoption)

2012-13 Budget

Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					55,020.00	297,234.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					57,467.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					184,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	55,020.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					694,348.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	638,581.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	990,835.00	990,835.00	0.00	0.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	209,851.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					54,084.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					55,767.00	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								

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	0.00	0.00	0.00	0.00	209,851.00	209,851.00		

2012-2013 BUDGET ADOPTION
AVERAGE DAILY ATTENDANCE

REVENUE LIMIT SUMMARY

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			131.13	131.13	131.13	131.13
a. Kindergarten	20.33	20.33				
b. Grades One through Three	39.64	39.64				
c. Grades Four through Six	43.10	43.10				
d. Grades Seven and Eight	23.00	23.00				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.03	0.03				
g. Community Day School						
2. Special Education						
a. Special Day Class	2.06	2.06				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.51	2.51				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.46	0.46				
3. TOTAL, ELEMENTARY	131.13	131.13	131.13	131.13	131.13	131.13
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	4.59	4.59				
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	4.59	4.59	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	135.72	135.72	131.13	131.13	131.13	131.13
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

	2011-12 Estimated Actuals			2012-13 Budget		
Description	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)	135.72	135.72	131.13	131.13	131.13	131.13
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

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	6,738.95	6,875.95
2. Inflation Increase	0041	137.00	203.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,875.95	7,078.95
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,875.95	7,078.95
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	131.13	131.13
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	901,643.32	928,262.71
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	901,643.32	928,262.71
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.78334
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	715,886.76	727,145.31
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	39,519.00	39,519.00
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	12,484.00	12,484.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	27,035.00	27,035.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	742,921.76	754,180.31

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	4,644,788.00	4,644,788.00
26. Miscellaneous Funds	0588	0.00	
27. Community Redevelopment Funds	0589, 0721	0.00	
28. Less: Charter Schools In-lieu Taxes	0595	1,212,319.00	1,342,443.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,432,469.00	3,302,345.00
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	0.00	0.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	30,611.00	30,611.00
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	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	189,835.00	189,835.00
40. All Other Adjustments	---	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	159,224.00	159,224.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	159,224.00	159,224.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	159,224.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	5,378.00	5,378.00
46. California High School Exit Exam	9002	9,605.00	9,605.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	7,574.00	7,574.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

2012-2013 BUDGET ADOPTION
GENERAL FUND
SCHOOL DISTRICT CRITERIA AND
STANDARDS REVIEW

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)	162.78	164.63	N/A	Met
Second Prior Year (2010-11)	159.29	166.07	N/A	Met
First Prior Year (2011-12)	135.20	131.13	3.0%	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	131.13			

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)		163	165	N/A	Met
Second Prior Year (2010-11)		159	160	N/A	Met
First Prior Year (2011-12)		162	149	8.0%	Not Met
Budget Year (2012-13)		131			

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)

Decline in enrollment due to combination of families moving out of the area to lower income housing in Novato, East Bay area and the growth of the district Charter School (Willow Creek Academy)

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

Explanation:
(required if NOT met)

Decline in enrollment due to a combinations of families moving out of the area to lower income housing in Novato, East Bay and the growth fo the district Charter school (WCA)

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)	159	165	96.4%
Second Prior Year (2010-11)	157	160	98.1%
First Prior Year (2011-12)	131	149	87.9%
Historical Average Ratio:			94.1%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.6%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	131	131	100.0%	Not Met
1st Subsequent Year (2013-14)	131	139	94.2%	Met
2nd Subsequent Year (2014-15)	131	139	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

The District has hired a full time counselor who along with the VP will be assigned to connect with the families around the issues of attendance.

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,875.95	7,078.95	7,078.95	7,078.95
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79398	0.78334	0.75713	0.75713
c. Funded BRL per ADA (Step 1a times Step 1b)	5,459.37	5,545.22	5,359.69	5,359.69
d. Prior Year Funded BRL per ADA		5,459.37	5,545.22	5,359.69
e. Difference (Step 1c minus Step 1d)		85.85	(185.53)	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.57%	-3.35%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	131.13	131.13	131.13	131.13
b. Prior Year Revenue Limit (Funded) ADA		131.13	131.13	131.13
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		1.57%	-3.35%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	4,644,788.00	4,644,788.00	4,644,788.00	4,644,788.00
Percent Change from Previous Year		0.00%	0.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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)	4,804,012.00	4,804,012.00	4,804,012.00	4,804,012.00
District's Projected Change in Revenue Limit:		0.00%	0.00%	0.00%
Basic Aid Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	2,398,242.51	3,740,160.38	64.1%
Second Prior Year (2010-11)	2,087,955.06	3,374,658.74	61.9%
First Prior Year (2011-12)	1,793,516.00	3,184,758.00	56.3%
	Historical Average Ratio:		60.8%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	55.8% to 65.8%	55.8% to 65.8%	55.8% to 65.8%

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)	2,175,002.00	3,225,427.00	67.4%	Not Met
1st Subsequent Year (2013-14)	1,974,604.00	2,920,027.00	67.6%	Not Met
2nd Subsequent Year (2014-15)	2,003,872.00	2,849,295.00	70.3%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The District is contracting with Marin County Office of Education for interim services for the following positions: Superintendent, Psychologist, Nurse and Special Education Director.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.57%	-3.35%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.43% to 11.57%	-13.35% to 6.65%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.43% to 6.57%	-8.35% to 1.65%	-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)	213,382.00		
Budget Year (2012-13)	209,978.00	-1.60%	No
1st Subsequent Year (2013-14)	209,978.00	0.00%	No
2nd Subsequent Year (2014-15)	209,978.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2011-12)	779,178.00		
Budget Year (2012-13)	765,912.00	-1.70%	No
1st Subsequent Year (2013-14)	708,084.00	-7.55%	No
2nd Subsequent Year (2014-15)	708,084.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2011-12)	1,249,551.00		
Budget Year (2012-13)	1,022,415.00	-18.18%	Yes
1st Subsequent Year (2013-14)	886,264.00	-13.32%	Yes
2nd Subsequent Year (2014-15)	790,551.00	-10.80%	Yes

Explanation:
(required if Yes)

The District is being reduced in MCF grant funds by 20% continually until all funds are depleted starting in 2012/2013.

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

First Prior Year (2011-12)	360,159.00		
Budget Year (2012-13)	136,172.00	-62.19%	Yes
1st Subsequent Year (2013-14)	136,172.00	0.00%	No
2nd Subsequent Year (2014-15)	136,172.00	0.00%	No

Explanation:
(required if Yes)

Elimination in one-time expenditures and a slight reduction in supplies due to declining enrollment.

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

First Prior Year (2011-12)	1,934,399.00		
Budget Year (2012-13)	1,488,838.00	-23.03%	Yes
1st Subsequent Year (2013-14)	1,009,062.00	-32.22%	Yes
2nd Subsequent Year (2014-15)	1,009,062.00	0.00%	No

Explanation:
(required if Yes)

Elimination in one-time expenditures and reduction in services due to reduction in revenues (tighting of the budget).

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)	2,242,111.00		
Budget Year (2012-13)	1,998,305.00	-10.87%	Not Met
1st Subsequent Year (2013-14)	1,804,326.00	-9.71%	Met
2nd Subsequent Year (2014-15)	1,708,613.00	-5.30%	Met

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

First Prior Year (2011-12)	2,294,558.00		
Budget Year (2012-13)	1,625,010.00	-29.18%	Not Met
1st Subsequent Year (2013-14)	1,145,234.00	-29.52%	Not Met
2nd Subsequent Year (2014-15)	1,145,234.00	0.00%	Met

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

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

- 1a. STANDARD 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)

Explanation:

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

Explanation:

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

The District is being reduced in MCF grant funds by 20% continuationally until all funds are depleted starting in 2012/2013.

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

Explanation:

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

Elimination in one-time expenditures and a slight reduction in supplies due to declining enrollment.

Explanation:

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

Elimination in one-time expenditures and reduction in services due to reduction in revenues (tighting of the budget).

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

5,655,830.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

5,655,830.00

1% Required
Minimum Contribution
(Line 2c times 1%)

56,558.30

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

260,588.00

Status

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)	617,955.00	894,139.42	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	290,109.28	488,801.79	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			0.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			895,104.89
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)	908,064.28	1,382,941.21	895,104.89
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,179,546.32	6,458,632.38	6,282,926.00
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)	6,179,546.32	6,458,632.38	6,282,926.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	14.7%	21.4%	14.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.9%	7.1%	4.7%

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)	(198,939.82)	3,910,849.02	5.1%	Not Met
Second Prior Year (2010-11)	42,500.76	3,487,719.74	N/A	Met
First Prior Year (2011-12)	(210,692.00)	3,481,992.00	6.1%	Not Met
Budget Year (2012-13) (Information only)	(195,956.00)	3,435,278.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending is due to the economic state of school education. School Districts have been hit by continued cuts and trigger cuts, also the current property tax environment is been declining from prior years (currently budgeting flat). Also the school district has been trying to build an educational program that the students of Sausalito Marin City School District deserve (arts, music, foreign language, etc.)

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)	1,202,790.37	1,202,790.37	0.0%	Met
Second Prior Year (2010-11)	1,064,296.13	1,064,296.13	0.0%	Met
First Prior Year (2011-12)	1,106,796.89	1,106,796.89	0.0%	Met
Budget Year (2012-13) (Information only)	896,104.89			

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):	131	131	131
District's Reserve Standard Percentage Level:	5%	5%	5%

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):

No

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	5,655,830.00	4,684,041.00	4,631,969.00
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)	5,655,830.00	4,684,041.00	4,631,969.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	282,791.50	234,202.05	231,598.45
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	62,000.00	62,000.00	62,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	282,791.50	234,202.05	231,598.45

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	650,148.89	634,099.25	472,291.30
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)	650,148.89	634,099.25	472,291.30
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.50%	13.54%	10.20%
District's Reserve Standard (Section 10B, Line 7):	282,791.50	234,202.05	231,598.45
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

In 2012-2013 there are one-time revenues for on going expenditures due to the need to build the educational program (teaching staff/professional development). The District will be making reductions in the 2013/2014 to reduce (within staffing reductions) the one time expenditures down.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2011-12)	(1,130,109.00)			
Budget Year (2012-13)	(992,784.00)	(137,325.00)	-12.2%	Not Met
1st Subsequent Year (2013-14)	(992,784.00)	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	(992,784.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2011-12)	14,000.00			
Budget Year (2012-13)	0.00	(14,000.00)	-100.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

- 1a. 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)

The District is needing to add funds into deferred maintenance for the on-going projects that need to be addressed district wide. The District made a contribution last year (11-12) and \$100K in (12-13), the district will like to continue to contribute funds in the future but with a lot of uncertainties it is unclear if future contributions will be made.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439	390,363
Certificates of Participation	2	FUND 40 OBJECT 8650	FUND 40 OBJECT 7439	1,356,375
General Obligation Bonds				
Supp Early Retirement Program	4	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 3901	33,760
State School Building Loans				
Compensated Absences				

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

CAPITAL LEASE	4	FUND 01 OBJECT 8041	FUND 01 OBJECT 7439	83,731

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	476,375	481,000	399,000	399,000
General Obligation Bonds				
Supp Early Retirement Program	8,440	8,440	8,440	8,440
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CAPITAL LEASE	19,399	19,399	19,399	19,399
Total Annual Payments:	559,980	564,605	482,605	482,605
Has total annual payment increased over prior year (2011-12)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District will use the accuraled interest in the funds to cover the addition in cost from prior years.

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)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

At retirement classified employees with 15 or more years of service are eligible to receive health insurance coverage. Coverage is for two years or to age 65, whichever comes first.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

30,000.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

0.00

- 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

Jun 11, 2009

5. OPEB Contributions

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

0.00

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

0.00

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

0.00

- d. Number of retirees receiving OPEB benefits

2

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
2	2	2

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	11.0	15.0	15.0	14.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district has not completed its negotiations as of 6-20-12

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?

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7,650

7. Amount included for any tentative salary schedule increases

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7,650	7,650	7,650

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
118,274	118,274	118,274
95.0%	95.0%	95.0%
8.5%	8.5%	8.5%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
4,982	10,000	10,000
30.0%	49.0%	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)
No	No	No
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	11.8	13.2	11.4	11.4

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4,670

7. Amount included for any tentative salary schedule increases

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

4,670

4,670

4,670

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
118,321	134,128	134,128
84.0%	84.0%	84.0%
8.5%	8.5%	8.5%

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
16,576	14,906	15,237
2.0%	-1.0%	2.2%

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	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	5.5	4.0	4.0	4.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

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)

**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)

**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)

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?

No

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

Yes

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

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?

No

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

No

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

No

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

No

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

No

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

No

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

2012-2013 BUDGET ADOPTION

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED,
RESTRICTED AND SUMMARY OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,569,319.00	22,374.00	3,591,693.00	3,441,147.00	20,422.00	3,461,569.00	-3.6%
2) Federal Revenue		8100-8299	20,000.00	193,382.00	213,382.00	15,000.00	194,978.00	209,978.00	-1.6%
3) Other State Revenue		8300-8599	565,339.00	213,839.00	779,178.00	551,575.00	214,337.00	765,912.00	-1.7%
4) Other Local Revenue		8600-8799	191,731.00	1,057,820.00	1,249,551.00	224,384.00	798,031.00	1,022,415.00	-18.2%
5) TOTAL, REVENUES			4,346,389.00	1,487,415.00	5,833,804.00	4,232,106.00	1,227,768.00	5,459,874.00	-6.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	872,432.00	515,719.00	1,388,151.00	1,169,294.00	467,623.00	1,636,917.00	17.9%
2) Classified Salaries		2000-2999	496,198.00	413,469.00	909,667.00	498,592.00	365,819.00	864,411.00	-5.0%
3) Employee Benefits		3000-3999	424,886.00	254,049.00	678,935.00	507,116.00	274,484.00	781,600.00	15.1%
4) Books and Supplies		4000-4999	179,247.00	180,912.00	360,159.00	81,155.00	55,017.00	136,172.00	-62.2%
5) Services and Other Operating Expenditures		5000-5999	830,340.00	1,104,059.00	1,934,399.00	633,482.00	855,356.00	1,488,838.00	-23.0%
6) Capital Outlay		6000-6999	33,812.00	26,217.00	60,029.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	362,275.00	292,077.00	654,352.00	348,276.00	189,765.00	538,041.00	-17.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,432.00)	14,432.00	0.00	(12,488.00)	12,488.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,184,758.00	2,800,934.00	5,985,692.00	3,225,427.00	2,220,552.00	5,445,979.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,161,631.00	(1,313,519.00)	(151,888.00)	1,006,679.00	(992,784.00)	13,895.00	-109.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	55,020.00	0.00	55,020.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	297,234.00	0.00	297,234.00	209,851.00	0.00	209,851.00	-29.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,130,109.00)	1,130,109.00	0.00	(992,784.00)	992,784.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,372,323.00)	1,130,109.00	(242,214.00)	(1,202,635.00)	992,784.00	(209,851.00)	-13.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(210,692.00)	(183,410.00)	(394,102.00)	(195,956.00)	0.00	(195,956.00)	-50.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,106,796.89	227,310.49	1,334,107.38	896,104.89	43,900.49	940,005.38	-29.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,796.89	227,310.49	1,334,107.38	896,104.89	43,900.49	940,005.38	-29.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,796.89	227,310.49	1,334,107.38	896,104.89	43,900.49	940,005.38	-29.5%
2) Ending Balance, June 30 (E + F1e)			896,104.89	43,900.49	940,005.38	700,148.89	43,900.49	744,049.38	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	43,900.49	43,900.49	0.00	43,900.49	43,900.49	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	895,104.89	0.00	895,104.89	650,148.89	0.00	650,148.89	-27.4%

			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,202,534.01	(696,325.48)	1,506,208.53				
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	1,000.00	0.00	1,000.00				
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	1,507.67	916.00	2,423.67				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			2,205,041.68	(695,409.48)	1,509,632.20				
H. LIABILITIES									
1) Accounts Payable		9500	17,908.58	1,943.79	19,852.37				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			17,908.58	1,943.79	19,852.37				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			2,187,133.10	(697,353.27)	1,489,779.83				

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	159,224.00	0.00	159,224.00	159,224.00	0.00	159,224.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,460.00	0.00	31,460.00	31,460.00	0.00	31,460.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,504,019.00	0.00	4,504,019.00	4,504,019.00	0.00	4,504,019.00	0.0%
Unsecured Roll Taxes		8042	101,716.00	0.00	101,716.00	101,716.00	0.00	101,716.00	0.0%
Prior Years' Taxes		8043	7,593.00	0.00	7,593.00	7,593.00	0.00	7,593.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			4,804,012.00	0.00	4,804,012.00	4,804,012.00	0.00	4,804,012.00	0.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(22,374.00)		(22,374.00)	(20,422.00)		(20,422.00)	-8.7%
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		22,374.00	22,374.00		20,422.00	20,422.00	-8.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,212,319.00)	0.00	(1,212,319.00)	(1,342,443.00)	0.00	(1,342,443.00)	10.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,569,319.00	22,374.00	3,591,693.00	3,441,147.00	20,422.00	3,461,569.00	-3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	20,000.00	0.00	20,000.00	15,000.00	0.00	15,000.00	-25.0%
Special Education Entitlement		8181	0.00	54,434.00	54,434.00	0.00	69,420.00	69,420.00	27.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		3,297.00	3,297.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		108,676.00	108,676.00		98,583.00	98,583.00	-9.3%
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		23,218.00	23,218.00		23,218.00	23,218.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		200.00	200.00		200.00	200.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		3,557.00	3,557.00		3,557.00	3,557.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,000.00	193,382.00	213,382.00	15,000.00	194,978.00	209,978.00	-1.6%
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		465.00	465.00		465.00	465.00	0.0%
Economic Impact Aid	7090-7091	8311		98,584.00	98,584.00		98,584.00	98,584.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	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	6,115.00	0.00	6,115.00	0.00	0.00	0.00	-100.0%
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	22,928.00	0.00	22,928.00	63,617.00	0.00	63,617.00	177.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,733.00	0.00	9,733.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	17,455.00	2,740.00	20,195.00	13,086.00	3,238.00	16,324.00	-19.2%
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		112,050.00	112,050.00		112,050.00	112,050.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	509,108.00	0.00	509,108.00	474,872.00	0.00	474,872.00	-6.7%
TOTAL, OTHER STATE REVENUE			565,339.00	213,839.00	779,178.00	551,575.00	214,337.00	765,912.00	-1.7%

			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,720.00	0.00	21,720.00	81,720.00	0.00	81,720.00	276.2%
Interest		8660	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	148,470.00	0.00	148,470.00	125,283.00	0.00	125,283.00	-15.6%
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	19,541.00	874,506.00	894,047.00	15,381.00	629,300.00	644,681.00	-27.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		183,314.00	183,314.00		168,731.00	168,731.00	-8.0%
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			191,731.00	1,057,820.00	1,249,551.00	224,384.00	798,031.00	1,022,415.00	-18.2%
TOTAL, REVENUES			4,346,389.00	1,487,415.00	5,833,804.00	4,232,106.00	1,227,768.00	5,459,874.00	-6.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	726,432.00	275,103.00	1,001,535.00	932,218.00	240,753.00	1,172,971.00	17.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	72,076.00	12,720.00	84,796.00	New
Certificated Supervisors' and Administrators' Salaries		1300	125,000.00	234,316.00	359,316.00	152,000.00	207,850.00	359,850.00	0.1%
Other Certificated Salaries		1900	21,000.00	6,300.00	27,300.00	13,000.00	6,300.00	19,300.00	-29.3%
TOTAL, CERTIFICATED SALARIES			872,432.00	515,719.00	1,388,151.00	1,169,294.00	467,623.00	1,636,917.00	17.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,000.00	255,292.00	260,292.00	2,000.00	205,864.00	207,864.00	-20.1%
Classified Support Salaries		2200	117,578.00	70,018.00	187,596.00	119,120.00	66,475.00	185,595.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	101,182.00	74,116.00	175,298.00	111,029.00	77,822.00	188,851.00	7.7%
Clerical, Technical and Office Salaries		2400	231,987.00	0.00	231,987.00	225,922.00	0.00	225,922.00	-2.6%
Other Classified Salaries		2900	40,451.00	14,043.00	54,494.00	40,521.00	15,658.00	56,179.00	3.1%
TOTAL, CLASSIFIED SALARIES			496,198.00	413,469.00	909,667.00	498,592.00	365,819.00	864,411.00	-5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	57,309.00	40,273.00	97,582.00	88,977.00	38,217.00	127,194.00	30.3%
PERS		3201-3202	64,971.00	39,006.00	103,977.00	67,203.00	41,528.00	108,731.00	4.6%
OASDI/Medicare/Alternative		3301-3302	54,819.00	33,912.00	88,731.00	60,689.00	35,055.00	95,744.00	7.9%
Health and Welfare Benefits		3401-3402	163,605.00	103,603.00	267,208.00	197,437.00	121,340.00	318,777.00	19.3%
Unemployment Insurance		3501-3502	29,903.00	13,898.00	43,801.00	26,865.00	13,407.00	40,272.00	-8.1%
Workers' Compensation		3601-3602	24,426.00	16,207.00	40,633.00	36,952.00	18,391.00	55,343.00	36.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	29,853.00	7,150.00	37,003.00	28,993.00	6,546.00	35,539.00	-4.0%
TOTAL, EMPLOYEE BENEFITS			424,886.00	254,049.00	678,935.00	507,116.00	274,484.00	781,600.00	15.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,655.00	2,410.00	18,065.00	11,655.00	3,238.00	14,893.00	-17.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	88,494.00	87,519.40	176,013.40	58,892.00	48,512.00	107,404.00	-39.0%
Noncapitalized Equipment		4400	75,098.00	90,982.60	166,080.60	10,608.00	3,267.00	13,875.00	-91.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			179,247.00	180,912.00	360,159.00	81,155.00	55,017.00	136,172.00	-62.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	30,000.00	30,000.00	New
Travel and Conferences		5200	15,132.00	30,697.00	45,829.00	9,925.00	600.00	10,525.00	-77.0%
Dues and Memberships		5300	12,103.00	0.00	12,103.00	12,002.00	2,392.00	14,394.00	18.9%
Insurance	5400 - 5450		39,754.00	0.00	39,754.00	42,902.00	0.00	42,902.00	7.9%
Operations and Housekeeping Services		5500	129,832.00	0.00	129,832.00	117,952.00	0.00	117,952.00	-9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,775.00	90,644.00	121,419.00	17,600.00	67,000.00	84,600.00	-30.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	550,527.00	982,718.00	1,533,245.00	394,008.00	755,364.00	1,149,372.00	-25.0%
Communications		5900	52,217.00	0.00	52,217.00	39,093.00	0.00	39,093.00	-25.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			830,340.00	1,104,059.00	1,934,399.00	633,482.00	855,356.00	1,488,838.00	-23.0%

			2011-12 Estimated Actuals			2012-13 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	8,000.00	8,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,360.00	0.00	10,360.00	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	23,452.00	18,217.00	41,669.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,812.00	26,217.00	60,029.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	189,777.00	189,777.00	0.00	168,292.00	168,292.00	-11.3%
Payments to JPAs		7143	0.00	92,300.00	92,300.00	0.00	21,473.00	21,473.00	-76.7%
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	342,876.00	10,000.00	352,876.00	328,876.00	0.00	328,876.00	-6.8%
Debt Service									
Debt Service - Interest		7438	3,523.00	0.00	3,523.00	3,523.00	0.00	3,523.00	0.0%
Other Debt Service - Principal		7439	15,876.00	0.00	15,876.00	15,877.00	0.00	15,877.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			362,275.00	292,077.00	654,352.00	348,276.00	189,765.00	538,041.00	-17.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(14,432.00)	14,432.00	0.00	(12,488.00)	12,488.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,432.00)	14,432.00	0.00	(12,488.00)	12,488.00	0.00	0.0%
TOTAL, EXPENDITURES									
			3,184,758.00	2,800,934.00	5,985,692.00	3,225,427.00	2,220,552.00	5,445,979.00	-9.0%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	55,020.00	0.00	55,020.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,020.00	0.00	55,020.00	0.00	0.00	0.00	-100.0%
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	184,000.00	0.00	184,000.00	100,000.00	0.00	100,000.00	-45.7%
To: Cafeteria Fund		7616	57,467.00	0.00	57,467.00	54,084.00	0.00	54,084.00	-5.9%
Other Authorized Interfund Transfers Out		7619	55,767.00	0.00	55,767.00	55,767.00	0.00	55,767.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			297,234.00	0.00	297,234.00	209,851.00	0.00	209,851.00	-29.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,130,109.00)	1,130,109.00	0.00	(992,784.00)	992,784.00	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			(1,130,109.00)	1,130,109.00	0.00	(992,784.00)	992,784.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,372,323.00)	1,130,109.00	(242,214.00)	(1,202,635.00)	992,784.00	(209,851.00)	-13.4%

			2011-12 Estimated Actuals			2012-13 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,569,319.00	22,374.00	3,591,693.00	3,441,147.00	20,422.00	3,461,569.00	-3.6%
2) Federal Revenue		8100-8299	20,000.00	193,382.00	213,382.00	15,000.00	194,978.00	209,978.00	-1.6%
3) Other State Revenue		8300-8599	565,339.00	213,839.00	779,178.00	551,575.00	214,337.00	765,912.00	-1.7%
4) Other Local Revenue		8600-8799	191,731.00	1,057,820.00	1,249,551.00	224,384.00	798,031.00	1,022,415.00	-18.2%
5) TOTAL, REVENUES			4,346,389.00	1,487,415.00	5,833,804.00	4,232,106.00	1,227,768.00	5,459,874.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,081,685.00	1,641,488.00	2,723,173.00	1,262,078.00	1,262,654.00	2,524,732.00	-7.3%
2) Instruction - Related Services	2000-2999		430,618.00	429,618.00	860,236.00	436,554.00	392,942.00	829,496.00	-3.6%
3) Pupil Services	3000-3999		127,619.00	116,682.00	244,301.00	145,177.00	102,115.00	247,292.00	1.2%
4) Ancillary Services	4000-4999		4,836.00	0.00	4,836.00	6,705.00	0.00	6,705.00	38.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		786,701.00	18,307.00	805,008.00	704,606.00	12,488.00	717,094.00	-10.9%
8) Plant Services	8000-8999		391,024.00	302,762.00	693,786.00	322,031.00	260,588.00	582,619.00	-16.0%
9) Other Outgo	9000-9999	Except 7600-7699	362,275.00	292,077.00	654,352.00	348,276.00	189,765.00	538,041.00	-17.8%
10) TOTAL, EXPENDITURES			3,184,758.00	2,800,934.00	5,985,692.00	3,225,427.00	2,220,552.00	5,445,979.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,161,631.00	(1,313,519.00)	(151,888.00)	1,006,679.00	(992,784.00)	13,895.00	-109.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	55,020.00	0.00	55,020.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	297,234.00	0.00	297,234.00	209,851.00	0.00	209,851.00	-29.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,130,109.00)	1,130,109.00	0.00	(992,784.00)	992,784.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,372,323.00)	1,130,109.00	(242,214.00)	(1,202,635.00)	992,784.00	(209,851.00)	-13.4%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(210,692.00)	(183,410.00)	(394,102.00)	(195,956.00)	0.00	(195,956.00)	-50.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,106,796.89	227,310.49	1,334,107.38	896,104.89	43,900.49	940,005.38	-29.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,796.89	227,310.49	1,334,107.38	896,104.89	43,900.49	940,005.38	-29.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,796.89	227,310.49	1,334,107.38	896,104.89	43,900.49	940,005.38	-29.5%
2) Ending Balance, June 30 (E + F1e)			896,104.89	43,900.49	940,005.38	700,148.89	43,900.49	744,049.38	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	43,900.49	43,900.49	0.00	43,900.49	43,900.49	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	895,104.89	0.00	895,104.89	650,148.89	0.00	650,148.89	-27.4%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
6286	English Language Acquisition Program, Teacher Training & Student	917.35	917.35
6300	Lottery: Instructional Materials	0.27	0.27
7090	Economic Impact Aid (EIA)	13,246.31	13,246.31
9010	Other Restricted Local	29,736.56	29,736.56
Total, Restricted Balance		43,900.49	43,900.49

2012-2013 BUDGET ADOPTION

GENERAL FUND

CURRENT EXPENSE

FORMULA/MINIMUM CLASSROOM
COMPENSATION (CEB & CEA)

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	1,636,917.00	301	0.00	303	1,636,917.00	305	0.00		307	1,636,917.00	309
2000 - Classified Salaries	864,411.00	311	0.00	313	864,411.00	315	15,178.00		317	849,233.00	319
3000 - Employee Benefits (Excluding 3800)	781,600.00	321	0.00	323	781,600.00	325	8,571.00		327	773,029.00	329
4000 - Books, Supplies Equip Replace. (6500)	136,172.00	331	0.00	333	136,172.00	335	19,324.00		337	116,848.00	339
5000 - Services ... & 7300 - Indirect Costs	1,488,838.00	341	0.00	343	1,488,838.00	345	422,749.00		347	1,066,089.00	349
TOTAL					4,907,938.00	365	TOTAL			4,442,116.00	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	1,167,067.00		375
2.	Salaries of Instructional Aides Per EC 41011.	2100	207,864.00		380
3.	STRS.	3101 & 3102	88,948.00		382
4.	PERS.	3201 & 3202	37,890.00		383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	41,048.00		384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	175,872.00		385
7.	Unemployment Insurance.	3501 & 3502	22,694.00		390
8.	Workers' Compensation Insurance.	3601 & 3602	31,190.00		392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10.	Other Benefits (EC 22310).	3901 & 3902	20,466.00		393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,793,039.00		395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00		396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14.	TOTAL SALARIES AND BENEFITS.		1,793,039.00		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.		40.36%		
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		exempt		

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)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	40.36%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	19.64%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,442,116.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	872,431.58

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	1,388,151.00	301	0.00	303	1,388,151.00	305	0.00		307	1,388,151.00	309
2000 - Classified Salaries	909,667.00	311	0.00	313	909,667.00	315	17,445.00		317	892,222.00	319
3000 - Employee Benefits (Excluding 3800)	678,935.00	321	0.00	323	678,935.00	325	1,556.00		327	677,379.00	329
4000 - Books, Supplies Equip Replace. (6500)	360,159.00	331	0.00	333	360,159.00	335	33,502.00		337	326,657.00	339
5000 - Services . . . & 7300 - Indirect Costs	1,934,399.00	341	10,000.00	343	1,924,399.00	345	456,858.00		347	1,467,541.00	349
TOTAL					5,261,311.00	365	TOTAL			4,751,950.00	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	1,001,535.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	257,292.00	380
3. STRS.	3101 & 3102	65,913.00	382
4. PERS.	3201 & 3202	43,756.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	40,113.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	144,452.00	385
7. Unemployment Insurance.	3501 & 3502	27,280.00	390
8. Workers' Compensation Insurance.	3601 & 3602	21,622.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	20,529.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,622,492.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		1,622,492.00	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.		34.14%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	34.14%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	25.86%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,751,950.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,228,854.27

2012-2013 BUDGET ADOPTION

GENERAL FUND

MULTIYEAR PROJECTIONS IN SACS
FORMAT

UNRESTRICTED/RESTRICTED

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,441,147.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		7,078.95	0.00%	7,078.95	0.00%	7,078.95
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		131.13	0.00%	131.13	0.00%	131.13
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		928,262.71	0.00%	928,262.71	0.00%	928,262.71
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		928,262.71	0.00%	928,262.71	0.00%	928,262.71
g. Deficit Factor (Form RL, line 16)		0.78334	-3.35%	0.75713	0.00%	0.75713
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		727,145.31	-3.35%	702,815.55	0.00%	702,815.55
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		3,878,123.00	2.61%	3,979,278.50	-0.47%	3,960,682.50
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,362,865.00)	7.99%	(1,471,743.00)	8.79%	(1,601,043.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		198,743.00	-100.00%		0.00%	
l. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		3,441,146.31	-6.71%	3,210,351.05	-4.61%	3,062,455.05
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	551,575.00	-10.48%	493,747.00	0.00%	493,747.00
4. Other Local Revenues	8600-8799	224,384.00	0.00%	224,384.00	0.00%	224,384.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(992,784.00)	9.74%	(1,089,504.00)	1.71%	(1,108,099.00)
6. Total (Sum lines A1l thru A5)		3,239,321.31	-11.90%	2,853,978.05	-5.83%	2,687,487.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,169,294.00		1,079,029.00
b. Step & Column Adjustment				19,735.00		21,581.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(110,000.00)		(51,861.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,169,294.00	-7.72%	1,079,029.00	-2.81%	1,048,749.00
2. Classified Salaries						
a. Base Salaries				498,592.00		411,930.00
b. Step & Column Adjustment				7,602.00		7,774.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(94,264.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	498,592.00	-17.38%	411,930.00	1.89%	419,704.00
3. Employee Benefits	3000-3999	507,116.00	-4.63%	483,645.00	10.70%	535,419.00
4. Books and Supplies	4000-4999	81,155.00	0.00%	81,155.00	0.00%	81,155.00
5. Services and Other Operating Expenditures	5000-5999	633,482.00	-0.79%	628,480.00	0.00%	628,480.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	348,276.00	-28.71%	248,276.00	-40.28%	148,276.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,488.00)	0.00%	(12,488.00)	0.00%	(12,488.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	209,851.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,435,278.00	-15.00%	2,920,027.00	-2.42%	2,849,295.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(195,956.69)		(66,048.95)		(161,807.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		896,104.89		700,148.20		634,099.25
2. Ending Fund Balance (Sum lines C and D1)		700,148.20		634,099.25		472,291.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	50,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	650,148.89		634,099.25		472,291.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		700,148.89		634,099.25		472,291.30

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	650,148.89		634,099.25		472,291.30
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		650,148.89		634,099.25		472,291.30
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction of Certificated Adm., and Classified staff, other out-go due to all schools needing to analysis for staffing formulas.						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	20,422.00	0.00%	20,422.00	0.00%	20,422.00
2. Federal Revenues	8100-8299	194,978.00	0.00%	194,978.00	0.00%	194,978.00
3. Other State Revenues	8300-8599	214,337.00	0.00%	214,337.00	0.00%	214,337.00
4. Other Local Revenues	8600-8799	798,031.00	-17.06%	661,880.00	-14.46%	566,167.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	992,784.00	9.74%	1,089,504.00	1.71%	1,108,099.00
6. Total (Sum lines A1 thru A5)		2,220,552.00	-1.78%	2,181,121.00	-3.54%	2,104,003.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				467,623.00		476,975.00
b. Step & Column Adjustment				9,352.00		9,540.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	467,623.00	2.00%	476,975.00	2.00%	486,515.00
2. Classified Salaries						
a. Base Salaries				365,819.00		373,123.00
b. Step & Column Adjustment				7,304.00		7,462.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	365,819.00	2.00%	373,123.00	2.00%	380,585.00
3. Employee Benefits	3000-3999	274,484.00	0.58%	276,064.00	0.60%	277,722.00
4. Books and Supplies	4000-4999	55,017.00	0.00%	55,017.00	0.00%	55,017.00
5. Services and Other Operating Expenditures	5000-5999	855,356.00	-55.51%	380,582.00	0.00%	380,582.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	189,765.00	0.00%	189,765.00	0.00%	189,765.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,488.00	0.00%	12,488.00	0.00%	12,488.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,220,552.00	-20.56%	1,764,014.00	1.06%	1,782,674.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		417,107.00		321,329.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		43,900.49		43,900.49		461,007.49
2. Ending Fund Balance (Sum lines C and D1)		43,900.49		461,007.49		782,336.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	43,900.49		461,007.49		782,336.49
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		43,900.49		461,007.49		782,336.49

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Positive ending balances for 2013-2014 and 2014-2015 will be allocated within the unrestricted expenditures where possible						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,461,569.00	-6.67%	3,230,773.05	-4.58%	3,082,877.05
2. Federal Revenues	8100-8299	209,978.00	0.00%	209,978.00	0.00%	209,978.00
3. Other State Revenues	8300-8599	765,912.00	-7.55%	708,084.00	0.00%	708,084.00
4. Other Local Revenues	8600-8799	1,022,415.00	-13.32%	886,264.00	-10.80%	790,551.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		5,459,873.31	-7.78%	5,035,099.05	-4.84%	4,791,490.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,636,917.00		1,556,004.00
b. Step & Column Adjustment				29,087.00		31,121.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(110,000.00)		(51,861.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,636,917.00	-4.94%	1,556,004.00	-1.33%	1,535,264.00
2. Classified Salaries						
a. Base Salaries				864,411.00		785,053.00
b. Step & Column Adjustment				14,906.00		15,236.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(94,264.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	864,411.00	-9.18%	785,053.00	1.94%	800,289.00
3. Employee Benefits	3000-3999	781,600.00	-2.80%	759,709.00	7.03%	813,141.00
4. Books and Supplies	4000-4999	136,172.00	0.00%	136,172.00	0.00%	136,172.00
5. Services and Other Operating Expenditures	5000-5999	1,488,838.00	-32.22%	1,009,062.00	0.00%	1,009,062.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	538,041.00	-18.59%	438,041.00	-22.83%	338,041.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	209,851.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,655,830.00	-17.18%	4,684,041.00	-1.11%	4,631,969.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(195,956.69)		351,058.05		159,521.05
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		940,005.38		744,048.69		1,095,106.74
2. Ending Fund Balance (Sum lines C and D1)		744,048.69		1,095,106.74		1,254,627.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	43,900.49		461,007.49		782,336.49
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	50,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	650,148.89		634,099.25		472,291.30
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		744,049.38		1,095,106.74		1,254,627.79

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	650,148.89		634,099.25		472,291.30
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		650,148.89		634,099.25		472,291.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.50%		13.54%		10.20%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		131.13		131.13		131.13
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,655,830.00		4,684,041.00		4,631,969.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,655,830.00		4,684,041.00		4,631,969.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		282,791.50		234,202.05		231,598.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		62,000.00		62,000.00		62,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		282,791.50		234,202.05		231,598.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES