

DURHAM UNIFIED SCHOOL DISTRICT

2012-2013 ORIGINAL BUDGET

2011-2012 ESTIMATED ACTUALS

Presented for Adoption June 20, 2012

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BUDGET HIGHLIGHTS

Key Assumptions:

- Revenue Limit deficits based on Governor's May Revision (22.27%)
- Federal programs funded at various rates depending upon federal budget
- Most state categorical programs funded at the same level as 2011-12
- K-3 class size reduction funding for 62 kindergartners (including transitional kindergartners) and June 2012 enrollment in first through third grades
- Certificated staffing based on 2011-12 staffing levels as well as the additional 2.40 FTE authorized by the board on May 30, 2012 . Classified staffing based on 2011-12 staffing levels less positions reduced / eliminated via layoff resolutions.
- 2012-13 salary schedules
- Scheduled step increases for all employees
- Medical contributions at \$891/month (\$745 medical; \$126 dental; \$20 vision) for all employees
- Retirement incentives for certificated \$51,813 (three 403b contributions @ \$17,271 each) and classified \$8,000 (one employee taking cash benefit)
- Special education services adjustments based on projected student participation and inflation for those service rates

BUDGET NARRATIVE

The Federal and State budgets have been highly volatile over the past several years. This has translated to a roller coaster effect to Durham Unified School District's budget. The State has implemented unprecedented deficits (approx. 22%) to the school district revenue limit funding (the per pupil funds provided for school district operation). For Durham Unified this equates to a loss of over \$1,600 per student per year for a total loss of over \$1.5 million for just the 2012-13 school year.

The 2012-13 Original budget is based on the Governor's proposed budget as presented in May 2012. The Legislature is expected to pass the 2012-13 state budget by the statutory deadline of June 15, 2013. The Governor's proposed budget does not reflect additional cuts to education unless his proposed tax increases are not passed in the November general election. If the tax measures fail this proposal includes "trigger" cuts of an additional \$441 per ADA. These anticipated "trigger" cuts are included in Durham Unified's original budget, as polling predicts the measures will fail in November.

The Federal government has stepped in over the last couple of years to provide one time stimulus funding meant to help bridge the gap for the shortfall in State funding. These unanticipated, one-time funds have provided relief to districts; however they created an inconsistency in our budget patterns most specifically in our ending fund balance projections.

General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Revenue Limit, which yields funds based on a state-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year. Public education--unlike any other public agency--receives most of its revenue based on the population it serves.

The second biggest source of revenue is state categorical income that must be spent for selected state-determined programs. The two largest categorical programs are Special Education services, a restricted program, and K-3 Class-Size Reduction, an unrestricted program.

Federal income is a small portion of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor, not the local Board of Education.

The most significant characteristic for determining District income is the calculation of the average number of students that are in school and in attendance on a daily basis. This average daily attendance or ADA is multiplied by the District's revenue limit per ADA to determine the total Revenue Limit income for the District.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Even small fluctuations in the District's ADA can mean tens of thousands of dollars as a gain or loss of income. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue limit income matches the District's budgeted or revised projections.

Public schools are the only agencies that receive income based on the population they serve. Cities or counties, as an example, do not have either increases or decreases in their revenue based on the number of citizens in their community. Public schools, however, receive most of their income based on attendance and if a student misses even one day in Durham Unified School District, the District loses approximately \$40. The state does not pay the District for enrollment--just attendance--so all of the costs of setting up the instructional program will be a loss unless the student attends every day.

Revenue Limit:

- Decline of 14.32 Funded ADA: Enrollment and ADA are the basis for nearly all school funding. The impact of the continued enrollment decline experienced by the District in 2011-12 (a loss of 14.32 ADA) will reduce 2012-13 funding by approximately \$81,000. Enrollment is projected to decline another 30 students in 2012-13 and continue in subsequent years as well.

Federal Revenues: Most federal programs are budgeted at the same levels as 2011-12. The Federal Jobs funding was one time money received and or spent in 2011-12. Special education funding has been budgeted based on estimates provided by the Butte County Office of Education (BCOE).

State Revenues: The Governor's budget proposes to continue funding most state categorical programs at the same levels as 2011-12. The categorical programs that have been given flexibility provisions are now included in the unrestricted state revenues.

Class Size Reduction (CSR): Funding for K-3 CSR is estimated on the enrollment estimates as of June 2012 at rates estimated by School Services of California. Funding is estimated to be \$261,324 with 62 kindergarten students. The funding is also adjusted accordingly for penalties incurred for classes anticipated to exceed 20:1. At this time class sizes for K-3 vary from 19:1 up to 22:1.

Funding for class size reduction in 9th grade is based on 2007-08 base amount reduced by approximately 19% and is included in the flexibility provisions.

- Lottery: Lottery funding is now allocated by the state to instructional materials estimated at \$2375 per estimated annual ADA and unrestricted funding at \$118.00 per estimated annual ADA.
- Mandated Costs: The Governor's budget does not propose to fund any mandated cost reimbursements, thus none are included in this budget.
- Special Education: This funding formula is based primarily on district-wide ADA, regardless of the special education costs which are constant or increasing. This budget draft includes the estimates for this funding prepared by BCOE.

Local Revenues: Generally, local revenues are estimated at the same level as 2011-12, except one-time donations have not been budgeted.

General Fund Expenditures

Most of the expenditures of the District are committed to the salaries and benefits for district employees. It takes people to teach students. In Durham Unified School District, 85% of the District's budgeted expenditures are for the services of District employees.

It takes people to teach students and 85% of the District's total expenditures are committed to the employees of the District.

Employee salaries are divided into three separate line items--certificated, management, and classified employees. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the state of California. Management employees include principals, vice principals, instructional leaders, classified management personnel, and district superintendents.

Classified employees include all of the support personnel in the District, including secretaries, accountants, bus drivers, mechanics, painters, and custodial personnel.

Salaries

- Staffing levels reflect the 2011-12 staffing levels less the classified reductions and additions enacted by the Board in May and June of 2012. The additional 2.40 FTE certificated authorized by the board on May 30, 2012 is also included. District-wide certificated staff is budgeted at 59.14 full-time equivalents (FTE) and classified staff includes 33.51 FTE. The following vacant positions are also funded in this budget:

Certificated Staff

- Speech Therapist - .90 FTE
- DHS Physical Education – 1.0 FTE
- DHS Independent Study – 1.0 FTE
- DIS Social Studies/GATE – 1.0 FTE
- DIS Math, ELA, Social Studies – 1.0 FTE
- DES K-5 Teacher – 1.0 FTE

Classified Staff (daily hours)

- Utility Person – 8.0 hours (funded from Deferred Maintenance Fund)
- Cook I – 3.25 hours

- Salaries are based on the 2012-13 salary schedules. Each additional 1% increase in the salary schedule for all employees costs approximately \$60,700
- Where due, step increases are budgeted.

Employee Benefits

- Contributions for all full-time and electing part-time employees are budgeted at \$891/month (\$745 medical, \$126 dental and \$20 vision)
- Statutory benefits are budgeted at:

Employee Benefits as % of Wages for 2011-2012	Certificated	Classified
Retirement (not all classified staff)	8.25%	13.02%
Unemployment	1.10	1.10
Workers' Compensation	1.98	1.98
OASDI (some certificated substitutes; all classified staff)	n/a	6.20
Medicare (most certificated staff; all classified staff)	1.45	1.45
Long-term Disability (classroom duty, only)	0.22	0.00
Total % of Wages (most staff)	<u>13.00%</u>	<u>23.75%</u>

Special Education Expenditures: School districts throughout the state face a continuing challenge in funding the costs for serving special education students. Durham Unified School District is proud of the special education support provided to our students, but the District is also faced with mounting increases in the difference between the federal and state government's funding and the mandated costs for these vital student services.

Unfortunately, the federal government has not provided the funding that was envisioned when the laws mandating programs for special education students were adopted. The nation's capital community committed to providing funding for 40% of the costs for special education but has never been able to match much more than about a 17% funding level.

This shortfall in dedicated funding has led to very significant encroachment into the District's Unrestricted General Fund. Encroachment--the difference between Special Education income and expense--has forced the District into making cuts in other District programs in order to make up for the funding shortfall by federal and state governments. During 2012-13, it is estimated that Durham Unified School District will contribute nearly \$360,000 from the District's Unrestricted General Fund to cover the encroachment costs for Special Education.

Site Allocations: A total of \$76,200 of unrestricted funds is allocated to the sites to cover the cost of all non-custodial site materials, supplies and discretionary spending.

Utilities: Gas and electricity charges are estimated at \$230,000 after a 10% increase over the estimated 2011-12 costs.

Fund Balances and Reserves

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District's "Net Ending Balance." In most cases, this is the only reserve account that a school district has for general operational purposes. The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

Included within the projected Net Ending Balance is a "Reserve for Economic Uncertainties," which is a minimum balance that the state of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state's minimum "Reserve for Economic Uncertainties" for Durham Unified School District is 4% of the total General Fund expenditures. The Board has adopted a resolution to maintain a minimum of 8% of the total General Fund expenditures. Many districts have reserves that are higher than the minimum state requirement, due to the significant fluctuations in public education revenues and/or due to local circumstances and risk factors.

Also included in the Net Ending Balance are restricted carryover balances that originated from sources that can only be used for selected purposes. These revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is composed of two types of accounts--those that are "restricted" that can be used for selected purposes only and those that are "unrestricted" that can be expended by decisions of the local agency.

Restricted Funds:

- Revolving Cash: This money is set aside in a separate bank account for small emergency cash needs.
- Legally Restricted: Many revenues sources are considered entitlements. When the total revenues to which the District is entitled are not expended by the end of the fiscal year, the unspent balance is required to be set aside as restricted fund balance and re-budgeted for expenditure in the subsequent years.

Unrestricted Funds:

The Board may designate unrestricted amounts for any purpose.

POTENTIAL BUDGET ADJUSTMENTS

The following items should be considered as potential budget adjustments:

- The Governor's Budget (-\$\$ impact unknown): As noted earlier, the revenue limit and other state revenues included in this budget draft are based on the Governor's May Revise proposal. Until a state education budget is signed by the Governor, the funding is uncertain.
- Class Size Reduction: Class-size reduction funding is directly tied to enrollment and class configurations which also impacts staffing costs. Until final enrollment is known, these estimates are subject to fluctuation.

RECOMMENDATION

It is recommended that the Original Budget be adopted as presented. The District will have sufficient cash and be able to meet its economic obligations for the current and subsequent two fiscal years.

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: 9420 Putney Drive, Durham, CA 95938Date: June 11, 2012Place: 9420 Putney Drive, Durham, CADate: June 20, 2012Time: 7:00 p.m.Adoption Date: June 20, 2012

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Connie CavanaughTelephone: 530-895-4675 x226Title: Business ManagerE-mail: ccavanaugh@durhamunified.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

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)	X	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Claims incurred through 6/30/95 are self-insured through NVSIG JPA. Claims incurred after 6/30/95 are fully insured through the NVSIG JPA. No additional assessments are expected.

(☐) 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 20, 2012

For additional information on this certification, please contact:

Name: Connie Cavanaugh

Title: Business Manager

Telephone: 530-895-4675 x226

E-mail: ccavanaugh@durhamunified.org

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)	1,053.24	1,056.23	N/A	Met
Second Prior Year (2010-11)	1,022.68	1,021.24	0.1%	Met
First Prior Year (2011-12)	989.43	989.50	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	975.18			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2009-10)	1,076	1,069	0.7%	Met
Second Prior Year (2010-11)	1,046	1,030	1.5%	Met
First Prior Year (2011-12)	1,016	1,021	N/A	Met
Budget Year (2012-13)	991			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	1,019	1,069	95.3%
Second Prior Year (2010-11)	987	1,030	95.8%
First Prior Year (2011-12)	973	1,021	95.3%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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)	943	991	95.2%	Met
1st Subsequent Year (2013-14)	913	961	95.0%	Met
2nd Subsequent Year (2014-15)	883	931	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,973.08	7,185.08	7,349.08	7,530.08
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79526	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,545.41	5,584.82	5,712.29	5,852.98
d. Prior Year Funded BRL per ADA		5,545.41	5,584.82	5,712.29
e. Difference (Step 1c minus Step 1d)		39.41	127.47	140.69
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.71%	2.28%	2.46%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	989.50	975.18	945.18	915.18
b. Prior Year Revenue Limit (Funded) ADA		989.50	975.18	945.18
c. Difference (Step 2a minus Step 2b)		(14.32)	(30.00)	(30.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.45%	-3.08%	-3.17%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-0.74%	-0.80%	-0.71%
Revenue Limit Standard (Step 3, plus/minus 1%):		-1.74% to .26%	-1.80% to .20%	-1.71% to .29%

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)	2,428,615.00	2,381,115.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	5,572,345.00	5,141,466.00	5,108,918.00	5,080,953.00
District's Projected Change in Revenue Limit:		-7.73%	-0.63%	-0.55%
Revenue Limit Standard:		-1.74% to .26%	-1.80% to .20%	-1.71% to .29%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Decrease due to the anticipated reduction of \$441/ADA. The budget assumes that the Governor's proposed tax measures will not pass in November.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	5,418,191.87	5,926,999.96	91.4%
Second Prior Year (2010-11)	5,761,377.22	6,228,560.44	92.5%
First Prior Year (2011-12)	5,807,687.00	6,372,712.23	91.1%
	Historical Average Ratio:		91.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	4.0%	4.0%	4.0%
	87.7% to 95.7%	87.7% to 95.7%	87.7% to 95.7%

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)	6,008,689.00	6,647,956.85	90.4%	Met
1st Subsequent Year (2013-14)	5,966,113.00	5,794,566.00	103.0%	Not Met
2nd Subsequent Year (2014-15)	5,957,145.00	5,389,310.00	110.5%	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)

Budget reductions in future years (including salaries and benefits) are reflected in the other adjustments total. This figure is only included in the total expenditures not the salaries and benefits.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.74%	-0.80%	-0.71%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.74% to 9.26%	-10.80% to 9.20%	-10.71% to 9.29%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.74% to 4.26%	-5.80% to 4.20%	-5.71% to 4.29%

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)	614,449.09		
Budget Year (2012-13)	363,463.00	-40.85%	Yes
1st Subsequent Year (2013-14)	349,947.00	-3.72%	No
2nd Subsequent Year (2014-15)	337,947.00	-3.43%	No

Explanation:
(required if Yes)

Federal Jobs funding was one-time revenue reported during 2011-12 only.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	1,544,178.49		
Budget Year (2012-13)	1,528,411.00	-1.02%	No
1st Subsequent Year (2013-14)	1,482,104.00	-3.03%	No
2nd Subsequent Year (2014-15)	1,491,629.00	0.64%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2011-12)	339,042.65		
Budget Year (2012-13)	314,203.50	-7.33%	Yes
1st Subsequent Year (2013-14)	307,950.00	-1.99%	No
2nd Subsequent Year (2014-15)	307,950.00	0.00%	No

Explanation:
(required if Yes)

Decrease due to lower interest revenue anticipated. 2011-12 also includes several one time donations not budgeted in 2012-13.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2011-12)	376,822.19		
Budget Year (2012-13)	444,558.06	17.98%	Yes
1st Subsequent Year (2013-14)	285,058.00	-35.88%	Yes
2nd Subsequent Year (2014-15)	290,058.00	1.75%	No

Explanation:
(required if Yes)

2012-13 expenditures include one-time expenditures due in most part to site budget carryovers.

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

First Prior Year (2011-12)	509,020.48		
Budget Year (2012-13)	558,243.48	9.67%	Yes
1st Subsequent Year (2013-14)	588,246.00	5.37%	Yes
2nd Subsequent Year (2014-15)	620,744.00	5.52%	Yes

Explanation:
(required if Yes)

Anticipated increase in utility and insurance costs.

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)	2,497,670.23		
Budget Year (2012-13)	2,206,077.50	-11.67%	Not Met
1st Subsequent Year (2013-14)	2,140,001.00	-3.00%	Met
2nd Subsequent Year (2014-15)	2,137,526.00	-0.12%	Met

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

First Prior Year (2011-12)	885,842.67		
Budget Year (2012-13)	1,002,801.54	13.20%	Not Met
1st Subsequent Year (2013-14)	873,304.00	-12.91%	Not Met
2nd Subsequent Year (2014-15)	910,802.00	4.29%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal Jobs funding was one-time revenue reported during 2011-12 only.

Explanation:

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

Explanation:

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

Decrease due to lower interest revenue anticipated. 2011-12 also includes several one time donations not budgeted in 2012-13.

- 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)

2012-13 expenditures include one-time expenditures due in most part to site budget carryovers.

Explanation:

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

Anticipated increase in utility and insurance costs.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	8,511,337.54			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	8,511,337.54	85,113.38	186,007.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	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)	240,707.00	238,442.27	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	1,602,788.50	1,873,662.29	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			332,276.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			897,683.98
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)	1,843,495.50	2,112,104.56	1,229,959.98
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	8,023,554.86	7,948,075.61	8,342,913.67
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)	8,023,554.86	7,948,075.61	8,342,913.67
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	23.0%	26.6%	14.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.7%	8.9%	4.9%

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)	718,991.99	5,926,999.96	N/A	Met
Second Prior Year (2010-11)	298,976.41	6,243,760.44	N/A	Met
First Prior Year (2011-12)	(290,600.22)	6,383,722.23	4.6%	Met
Budget Year (2012-13) (Information only)	(1,134,370.68)	6,658,966.85		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	473,472.00	933,518.80	N/A	Met
Second Prior Year (2010-11)	1,412,404.00	1,652,510.78	N/A	Met
First Prior Year (2011-12)	1,908,080.00	1,951,487.20	N/A	Met
Budget Year (2012-13) (Information only)	1,660,886.98			

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):	943	913	883
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	8,511,337.54	7,620,409.00	7,251,940.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	8,511,337.54	7,620,409.00	7,251,940.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	340,453.50	304,816.36	290,077.60
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)	340,453.50	304,816.36	290,077.60

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard
(Section 10B, Line 7):**

Status:

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0.00		
680,908.00	292,770.00	292,478.00
(156,942.70)	146,886.30	99,741.14
0.00	0.00	0.00
0.00		
0.00		
0.00		
523,965.30	439,656.30	392,219.14
6.16%	5.77%	5.41%
340,453.50	304,816.36	290,077.60
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:

The district is deficit spending in 2012-13. One time reserves are being utilized.

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)	(651,986.90)			
Budget Year (2012-13)	(754,404.83)	102,417.93	15.7%	Not Met
1st Subsequent Year (2013-14)	(784,405.00)	30,000.17	4.0%	Met
2nd Subsequent Year (2014-15)	(839,405.00)	55,000.00	7.0%	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)	301,157.00	301,157.00	New	Not Met
2nd Subsequent Year (2014-15)	0.00	(301,157.00)	-100.0%	Not Met

1c. Transfers Out, General Fund *

First Prior Year (2011-12)	36,010.00			
Budget Year (2012-13)	31,010.00	(5,000.00)	-13.9%	Met
1st Subsequent Year (2013-14)	31,010.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	31,010.00	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)

Increase in the contribution to restricted programs, such as Special Education and Transportation in 2012-13

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

Explanation:
(required if NOT met)

Transfer of funds from Fund 17 (one-time only in 2013-14)

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	ongoing	01,97xx	01,3xx	n/a
State School Building Loans				
Compensated Absences	TBD	01,97xx	01,3xxx	TBD

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

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	136,452	146,532	139,152	167,952
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	136,452	146,532	139,152	167,952

Has total annual payment increased over prior year (2011-12)?

Yes

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in retirement health benefits will be offset by the salary savings from the newly hired employee.

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?

Yes

- 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:

Certificated - must accrue 12 years of service to the district, benefit is capped. Classified - must accrue 15 years of service to the district (at least 8 must be full-time), benefits cease at age 65, benefit is capped.

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

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

1,083,391.00

Actuarial

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

Jul 01, 2009

Data must be entered.

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
146,532.00	139,152.00	167,952.00

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	55.5	59.1	59.1	59.1

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 20, 2012

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 04, 2012

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

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

- 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
569,322	569,322	569,322
90.0%	90.0%	90.0%
5.4%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

- 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		
0	54,033	64,753
0.0%	100.0%	16.5%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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-managment) FTE positions	34.2	33.5	33.5	33.5

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

--

Negotiations Settled

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

Jun 20, 2012

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 04, 2012

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

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
273,930	273,930	273,930
90.0%	90.0%	90.0%
5.4%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
36,896	27,403	28,727
-6.7%	-34.5%	4.6%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	8.0	8.0	8.0	8.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
85,008	85,008	85,008
90.0%	90.0%	90.0%
5.4%	0.0%	0.0%

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
4,395	1,545	8,480
100.0%	-64.0%	216.0%

**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)
No	No	No

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)

Yes

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

No

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

No

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

No

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

No

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

No

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

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

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	4,173,048.00	301	0.00	303	4,173,048.00	305	125,905.00		307	4,047,143.00	309
2000 - Classified Salaries	1,152,077.00	311	0.00	313	1,152,077.00	315	108,085.00		317	1,043,992.00	319
3000 - Employee Benefits (Excluding 3800)	1,881,002.00	321	140,391.00	323	1,740,611.00	325	49,426.00		327	1,691,185.00	329
4000 - Books, Supplies Equip Replace. (6500)	444,558.06	331	0.00	333	444,558.06	335	101,369.41		337	343,188.65	339
5000 - Services. . . & 7300 - Indirect Costs	544,243.48	341	0.00	343	544,243.48	345	(10,213.56)		347	554,457.04	349
TOTAL					8,054,537.54	365	TOTAL			7,679,965.69	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	67,128.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			4,792,463.00
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).			1,015.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			4,791,448.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.39%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.39%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	7,679,965.69
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Durham Unified School District
Multi-Year Projections - 2012-13 Original Budget
Unrestricted

MULTI-YEAR PROJECTIONS (FORM MYP1)	2012-13 Budget	Change	2013-14 Projection	Change	2014-15 Projection
A. REVENUES AND OTHER FINANCING SOURCES					
1. Revenue Limit Sources					
a. Base Revenue Limit per ADA (Form RLI, Line 4)	7,185.08		7,349.08		7,530.08
b. Revenue Limit ADA (Form RLI, line 5b)	975.18		945.18		915.18
c. Total Base Revenue Limit (A1a * A1b)	7,006,746		6,946,203		6,891,379
d. Other Revenue Limit (Form RLI, lines 6-14)	80,852		82,873		85,111
e. Total Revenue Limit Subject to Deficit (A1c + A1d)	7,087,598		7,029,076		6,976,490
f. Deficit Factor (Form RLI, line 16)	0.77728		0.77728		0.77728
f. Deficit Factor (Form RLI, line 16)	1.00000		1.00000		1.00000
g. Deficit Revenue Limit (A1e * A1f)	5,509,048		5,463,561		5,422,686
h. Plus: Other Adjustments (Objects 8015, 8019, 8099)					
i. Revenue Limit Transfers (Objects 8091 and 8097)	(130,500)		(130,500)		(130,500)
j. Other Adjustments (Form RLI, lines 18-22 and 41)	48,496		48,205		47,885
Proposed reduction of \$441 / ADA	(430,054)		(416,824)		(403,594)
k. Total Revenue Limit Sources (Sum A1g : A1j)	4,996,990	(32,549)	4,964,442	(27,965)	4,936,477
2. Federal Revenues	83,265	(3,265)	80,000	-	80,000
3. Other State Revenues	1,011,523	(33,528)	977,995	15,738	993,733
4. Other Local Revenues	187,223	(5,145)	182,078	-	182,078
5. Other Financing Sources		-		-	
6. Total (Sum lines A1k through A5)	6,279,001	(74,487)	6,204,515	(12,227)	6,192,288
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries					
a. Base Salaries	3,622,879		3,622,879		3,574,238
b. Step & Column Adjustment	-		41,359		51,941
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		(90,000)		(60,000)
e. Total Certificated Salaries (Sum B1a : B1d)	3,622,879	(48,641)	3,574,238	(8,059)	3,566,179
2. Classified Salaries					
a. Base Salaries	819,505		819,505		832,760
b. Step & Column Adjustment	-		13,255		16,911
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		-		-
e. Total Classified Salaries (Sum B3a : B3d)	819,505	13,255	832,760	16,911	849,671
3. Employee Benefits	1,566,305	(7,190)	1,559,115	(17,820)	1,541,295
4. Books and Supplies	245,950	(96,100)	149,850	-	149,850
5. Service and Other Operating Expenditures	486,726	28,750	515,476	31,250	546,726
6. Capital Outlay	-	-	-	-	-
7. Other Outgo	-	-	-	-	-
8. Direct Support/Indirect Costs	(93,408)	-	(93,408)	-	(93,408)
9. Other Financing Uses	765,415	(271,157)	494,258	356,157	850,415
10. Other Adjustments		(743,467)	(743,467)	(427,536)	(1,171,003)
11. Total Expenditures, Transfers Out, and Uses (Sum B1 : B10)	7,413,372	(1,124,550)	6,288,822	(49,097)	6,239,725
C. NET INCREASE (DECREASE) IN FUND BALANCE (A6 - B11)	(1,134,371)	1,050,063	(84,307)	36,870	(47,437)
D. FUND BALANCE	1,412,404				
1. Net Beginning Fund Balance (Form 011, line F1e)	1,660,887		526,516		442,209
2. Net Ending Fund Balance (C + D1)	526,516		442,209		394,772
3. Components of Ending Fund Balance (Form 011)					
a. Fund Balance Reserves	2,551		2,551		2,551
b. Designated for Economic Uncertainties	340,454		292,770		292,478
c. Fund Balance Designations (add'l Board reserves = 4%)	340,454		146,385		-
d. Undesignated/Unappropriated	(156,942)		503		99,743
e. Total Components of Ending Fund Balance	526,516		442,209		394,772
E. AVAILABLE RESERVES					
1. General Fund					
a. Designated for Economic Uncertainty (Line D3b)	680,907		439,155		292,478
b. Undesignated/Unappropriated (Line D3d)	(156,942)		503		99,743
2. Special Reserve Fund (Fund 17)					
a. Designated for Economic Uncertainty	-		-		-
b. Undesignated/Unappropriated	301,157		-		-
3. Total Available Reserves (Sum lines E1 to E2b)	825,122		439,658		392,221

Durham Unified School District
Multi-Year Projections - 2012-13 Original Budget
Restricted

MULTI-YEAR PROJECTIONS (FORM MYP1)	2012-13 Budget	Change	2013-14 Projection	Change	2014-15 Projection
A. REVENUES AND OTHER FINANCING SOURCES					
1. Revenue Limit Sources					
a. Base Revenue Limit per ADA (Form RLI, Line 4)					
b. Revenue Limit ADA (Form RLI, line 5b)					
c. Total Base Revenue Limit (A1a * A1b)					
d. Other Revenue Limit (Form RLI, lines 6-14)					
e. Total Revenue Limit Subject to Deficit (A1c + A1d)					
f. Deficit Factor (Form RLI, line 16)					
g. Deficit Revenue Limit (A1e * A1f)					
h. Plus: Other Adjustments (Objects 8015, 8019, 8099)					
i. Revenue Limit Transfers (Objects 8091 and 8097)	130,500		130,500		130,500
j. Other Adjustments (Form RLI, lines 18-22 and 41)					
k. Total Revenue Limit Sources (Sum A1g : A1j)	130,500	-	130,500	-	130,500
2. Federal Revenues	280,198	(10,251)	269,947	(12,000)	257,947
3. Other State Revenues	516,888	(12,779)	504,109	(6,213)	497,896
4. Other Local Revenues	126,981	(1,109)	125,872	-	125,872
5. Other Financing Sources		-			-
6. Total (Sum lines A1k through A5)	1,054,567	(24,139)	1,030,428	(18,213)	1,012,215
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries					
a. Base Salaries	550,169		550,169		556,438
b. Step & Column Adjustment	-		6,269		8,469
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		-		-
e. Total Certificated Salaries (Sum B1a : B1d)	550,169	6,269	556,438	8,469	564,907
2. Classified Salaries					
a. Base Salaries	332,572		332,572		332,044
b. Step & Column Adjustment	-		8,083		7,040
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		(8,611)		-
e. Total Classified Salaries (Sum B3a : B3d)	332,572	(528)	332,044	7,040	339,084
3. Employee Benefits	325,033	358	325,391	2,492	327,883
4. Books and Supplies	198,608	(63,400)	135,208	5,000	140,208
5. Service and Other Operating Expenditures	71,518	1,250	72,768	1,250	74,018
6. Capital Outlay	-	-	-	-	-
7. Other Outgo	275,063	50,000	325,063	50,000	375,063
8. Direct Support/Indirect Costs	79,408	-	79,408	-	79,408
9. Other Financing Uses	(734,405)	(30,000)	(764,405)	(55,000)	(819,405)
10. Other Adjustments		(31,487)	(31,487)	(37,464)	(68,951)
11. Total Expenditures, Transfers Out, and Uses (Sum B1 : B10)	1,097,966	(67,538)	1,030,428	(18,213)	1,012,215
C. NET INCREASE (DECREASE) IN FUND BALANCE (A6 - B11)	(43,399)	43,399	-	-	-
D. FUND BALANCE					
1. Net Beginning Fund Balance (Form 011, line F1e)	93,399		50,000		50,000
2. Net Ending Fund Balance (C + D1)	50,000		50,000		50,000
3. Components of Ending Fund Balance (Form 011)					
a. Fund Balance Reserves	50,000		50,000		50,000
b. Designated for Economic Uncertainties					
c. Fund Balance Designations (add'l Board reserves = 4%)					
d. Undesignated/Unappropriated					
e. Total Components of Ending Fund Balance	50,000		50,000		50,000
E. AVAILABLE RESERVES					
1. General Fund					
a. Designated for Economic Uncertainty (Line D3b)	-		-		-
b. Undesignated/Unappropriated (Line D3d)	-		-		-
2. Special Reserve Fund (Fund 17)					
a. Designated for Economic Uncertainty	-		-		-
b. Undesignated/Unappropriated	-		-		-
3. Total Available Reserves (Sum lines E1 to E2b)	-		-		-

Durham Unified School District
Multi-Year Projections -2012-2013 Original Budget
Total General Fund

MULTI-YEAR PROJECTIONS (FORM MYPI)	2012-13 Budget	Change	2013-14 Projection	Change	2014-15 Projection
A. REVENUES AND OTHER FINANCING SOURCES					
1. Revenue Limit Sources					
a. Base Revenue Limit per ADA (Form RLI, Line 4)	7,185.08		7,349.08		7,530.08
b. Revenue Limit ADA (Form RLI, line 5b)	975.18		945.18		915.18
c. Total Base Revenue Limit (A1a * A1b)	7,006,746		6,946,203		6,891,379
d. Other Revenue Limit (Form RLI, lines 6-14)	80,852		82,873		85,111
e. Total Revenue Limit Subject to Deficit (A1c + A1d)	7,087,598		7,029,076		6,976,490
f. Deficit Factor (Form RLI, line 16)	0.77728		0.77728		0.77728
f. Deficit Factor (Form RLI, line 16)	1.00000		1.00000		1.00000
g. Deficit Revenue Limit (A1e * A1f)	5,509,048		5,463,561		5,422,686
h. Plus: Other Adjustments (Objects 8015, 8019, 8099)	-		-		-
i. Revenue Limit Transfers (Objects 8091 and 8097)	-		-		-
j. Other Adjustments (Form RLI, lines 18-22 and 41)	48,496		48,205		47,885
Proposed reduction of \$441 / ADA	(430,054)		(416,824)		(403,594)
k. Total Revenue Limit Sources (Sum A1g : A1j)	5,127,490	(32,549)	5,094,942	(27,965)	5,066,977
2. Federal Revenues	363,463	(13,516)	349,947	(12,000)	337,947
3. Other State Revenues	1,528,411	(46,307)	1,482,104	9,525	1,491,629
4. Other Local Revenues	314,204	(6,254)	307,950	-	307,950
5. Other Financing Sources	-	-	-	-	-
6. Total (Sum lines A1k through A5)	7,333,568	(98,626)	7,234,943	(30,440)	7,204,503
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries					
a. Base Salaries	4,173,048	-	4,173,048	-	4,130,676
b. Step & Column Adjustment	-	-	47,628	-	60,410
c. Cost-of-Living Adjustment	-	-	-	-	-
d. Other Adjustments	-	-	(90,000)	-	-
e. Total Certificated Salaries (Sum B1a : B1d)	4,173,048	(42,372)	4,130,676	60,410	4,191,086
2. Classified Salaries					
a. Base Salaries	1,152,077		1,152,077		1,164,804
b. Step & Column Adjustment	-		21,338		23,951
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		(8,611)		-
e. Total Classified Salaries (Sum B3a : B3d)	1,152,077	12,727	1,164,804	23,951	1,188,755
3. Employee Benefits	1,891,338	(6,832)	1,884,506	(15,328)	1,869,178
4. Books and Supplies	444,558	(159,500)	285,058	5,000	290,058
5. Service and Other Operating Expenditures	558,244	30,000	588,244	32,500	620,744
6. Capital Outlay	-	-	-	-	-
7. Other Outgo	275,063	50,000	325,063	50,000	375,063
8. Direct Support/Indirect Costs	(14,000)	-	(14,000)	-	(14,000)
9. Other Financing Uses	31,010	(301,157)	(270,147)	301,157	31,010
10. Other Adjustments	-	(774,954)	(774,954)	(465,000)	(1,239,954)
11. Total Expenditures, Transfers Out, and Uses (Sum B1 : B10)	8,511,338	(1,192,088)	7,319,250	(7,310)	7,311,940
C. NET INCREASE (DECREASE) IN FUND BALANCE (A6 - B11)	(1,177,770)	1,093,462	(84,307)	(23,130)	(107,437)
D. FUND BALANCE					
1. Net Beginning Fund Balance (Form 01I, line F1e)	1,754,286	(1,177,770)	576,516	(84,307)	492,209
2. Net Ending Fund Balance (C + D1)	576,516	(84,307)	492,209	(107,437)	384,772
3. Components of Ending Fund Balance (Form 01I)					
a. Fund Balance Reserves	52,551	-	52,551	-	52,551
b. Designated for Economic Uncertainties	340,454	(47,684)	292,770	(292)	292,478
c. Fund Balance Designations (add'l Board reserves = 4%)	340,454	(194,069)	146,385	(146,385)	
d. Undesignated/Unappropriated	(156,942)	157,445	503	39,240	39,743
e. Total Components of Ending Fund Balance	576,516	(84,307)	492,209	(107,437)	384,772
E. AVAILABLE RESERVES					
1. General Fund					
a. Designated for Economic Uncertainty (Line D3b)	680,907	(241,752)	439,155	(146,677)	292,478
b. Undesignated/Unappropriated (Line D3d)	(156,942)	157,445	503	39,240	39,743
2. Special Reserve Fund (Fund 17)					
a. Designated for Economic Uncertainty	-	-	-	-	-
b. Undesignated/Unappropriated	301,157				
3. Total Available Reserves (Sum lines E1 to E2b)	825,122	(385,464)	439,658	(107,437)	332,221

Durham Unified School District
2012-13 MYP
Budget Assumptions
Original Budget

2012-13 to 2013-14	Unrestricted	Restricted	Notes
Certificated salaries	41,359 (90,000)	6,269 -	Step & column on existing salaries Savings from retirements (3)
Total	(48,641)	6,269	
Classified salaries	13,255 -	8,083 (5,944) (2,667)	Step & column on existing salaries One time DCEF donation - Library Tech End of TUPE Grant
Total	13,255	(528)	
Employee Benefits	8,608 (8,418) (7,380) -	2,403 (1,412) (633) -	Statutory benefits on step & column increases Savings from retirements (3) One time DCEF donation - Library Tech End of TUPE Grant Change in retiree health benefits Change in CSEA/DUTA retirement incentives
Total	(7,190)	358	
Books & Supplies		(2,000) (4,323) (20,596) (16,481) 5,000 (25,000)	Medi-Cal carryover from 2011-12 EIA carryover from 2011-12 Lottery carryover from 2011-12 Locally restricted carryover from 2011-12 Increase in fuel costs One time expenditure Title III Plan for math program One time expenditure for site MAA carryover from 2011-12 One time expenditure for site carryover from 2011-12
Total	(96,100)	(63,400)	
Other Operating	25,000 3,750		10% increase in utilities Outside speech therapy services utilized in 2011-12 Property & Liability insurance increase
Total	28,750	1,250	
Other Outgo	-	50,000	Special Ed billback/contribution increases
Direct Support/Indirect Costs			
Other Financing Uses	50,000 (301,157) (25,000) 5,000	(50,000) 25,000 (5,000)	Special Ed billback/contribution increases Transfer in from Fund 17 One time expenditure Title III Plan for math program Increase in fuel costs
Total	(271,157)	(30,000)	
Other Adjustments	28,146 (803,100) 31,487		Reduce fund balance for FMV cash in county treasury Potential budget reductions Reduction in funding - costs shifted to unrestricted
Total	(743,467)	(31,487)	
Total adjustments	(1,124,550)	(67,538)	

Durham Unified School District
2012-13 MYP
Budget Assumptions
Original Budget

2013-14 to 2014-15	Unrestricted	Restricted	Notes
Certificated salaries	51,941 (60,000)	8,469	Step & column on existing salaries Savings from retirements (2)
Total	(8,059)	8,469	
Classified salaries	16,911	7,040	Step & column on existing salaries
Employee Benefits	10,805 (5,612) 28,800 (51,813)	2,492	Statutory benefits on step & column increases Savings from retirements (2) Change in retiree health benefits Change in CSEA/DUTA retirement incentives
Total	(17,820)	2,492	
Books & Supplies	-	5,000	Increase in fuel costs
Other Operating	27,500 3,750	1,250	10% increase in utilities Property & Liability insurance increase
Total	31,250	1,250	
Capital Outlay	-	-	
Other Outgo	-	50,000	Special Ed billback/contribution increases
Direct Support/Indirect Costs	-	-	
Other Financing Uses	50,000 301,157 5,000	(50,000) (5,000)	Special Ed billback/contribution increases Transfer in from Fund 17 - one time in 2013-14 Increase in fuel costs
Total	356,157	(55,000)	
Other Adjustments	(65,000) (400,000) 37,464	(37,464)	Potential budget reductions Reductions subject to negotiations Reduction in funding - costs shifted to unrestricted
Total	(427,536)	(37,464)	
Total adjustments	(49,097)	(18,213)	

Durham Unified School District
2012-13 Projected Cash Flows

	Projected											
	July	August	September	October	November	December	January	February	March	April	May	June
BEGINNING CASH	1,396,416	1,438,679	1,529,335	1,664,413	1,234,760	721,793	1,315,918	2,005,984	1,511,018	906,106	1,305,989	820,239
												July-June

RECEIPTS

Revenue Limit Sources

State Aid - Current Year
 State Aid - PY Deferrals
 Prior Year Corrections
 Property Taxes
 In-lieu Taxes
 Federal Sources
 Other State Sources
 Other State Incl W/Apprtnmt - CY
 Other State Incl W/Apprtnmt - PY
 Class Size Reduction
 EIA
 Other Local Sources
 Other Sources
 Transfers In

TOTAL RECEIPTS

0	0	0	666,721	0	0	0	1,171,465	23,223	0	115,004	39,628	0	2,016,041
508,879	346,004												854,883
(52,730)	(35,853)												(88,583)
0	27	0	135,574	7,454	1,273,354	121	670	0	0	796,984	0	166,929	2,381,115
0	(4,335)	(1,628)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(5,961)	(2,981)	(2,981)	(1,502)	(24,815)
12,739	117,909	16,434	2,622	25,486	11,155	32,598	28,824	39,120	182	58,328	18,066	363,463	363,463
76,293	37,127	57,732	78,169	107,218	66,134	111,588	52,078	15,503	156,458	60,646	78,710	897,656	897,656
0	0	40,001	0	25,947	25,947	83,338	3,726	0	18,459	6,349	0	203,768	203,768
65,874	44,789												110,663
7,262	114,001	64,398	0	0	0	0	0	82,926	0	0	0	0	268,586
0	0	0	14,832	0	12,668	13,750	0	0	0	13,750	0	0	55,000
19,599	18,330	23,349	36,532	18,250	19,196	26,281	14,003	46,345	23,587	59,114	9,619	314,204	314,204
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
637,916	637,999	867,006	266,644	183,270	1,407,368	1,438,056	204,365	95,006	1,121,444	221,085	271,822	7,351,981	7,351,981

DISBURSEMENTS

Salaries & Benefits
 Operating Expenditures
 Transfers Out
 Unspent restricted funds

TOTAL DISBURSEMENTS

502,442	447,085	492,638	618,211	618,671	746,886	546,962	605,907	641,708	627,102	620,684	748,166	7,216,463	7,216,463
93,211	100,257	219,291	78,086	66,556	66,356	201,028	93,424	58,210	94,459	86,151	106,837	1,263,865	1,263,865
0	0	20,000	0	11,010	0	0	0	0	0	0	0	31,010	31,010
0	0	0	0	0	0	0	0	0	0	0	0	0	0
595,654	547,342	731,928	696,297	696,237	813,243	747,990	699,331	699,918	721,561	706,834	855,003	8,511,338	8,511,338

NET MONTHLY CHANGE

42,262	90,657	135,078	(429,653)	(512,967)	594,125	690,066	(494,966)	(604,912)	399,883	(485,750)	(583,180)		
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NET ENDING CASH

1,438,679	1,529,335	1,664,413	1,234,760	721,793	1,315,918	2,005,984	1,511,018	906,106	1,305,989	820,239	237,059		
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Cash Value of Note
 Cash Without Note

1,438,679	1,529,335	1,664,413	1,234,760	721,793	1,315,918	2,005,984	1,511,018	906,106	1,305,989	820,239	237,059		
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Treasurer Cash
 Variance

1,438,679	1,529,335	1,664,413	1,234,760	721,793	1,315,918	2,005,984	1,511,018	906,106	1,305,989	820,239	237,059		
0	0	0	0	0	0	0	0	0	0	0	0		

Durham Unified School District 2012-13 Original Budget

Cash Flow Assumptions:

Revenue

State Aid - Current year:	Based on apportionment schedule from 2011-2012. This takes into account Revenue Limit Only. All other revenues included with the apportionment (Special Ed, Supplemental Hourly and GATE) are included with the Other State inc. w/ Appr.
State Aid - PY Rec in CY	Based on February (recertified) apportionment schedule for 2011-2012.
Prior Year Corrections:	Based on February (recertified) apportionment schedule for 2011-2012.
Property Taxes:	Based on prior year funding pattern
In Lieu Taxes	Based on prior year funding pattern
Federal Sources	Based on prior year funding pattern
Other State Sources	Based on prior year funding pattern
Other State inc w/ Appr. - CY	Based on prior year funding pattern
Other State inc w/ Appr. - PY	Based on February (recertified) apportionment schedule for 2011-2012.
K-3 Class Size Reduction	Based on prior year funding pattern. July 2012 is the balance of 2011-12
Economic Impact Aid	Based on prior year funding pattern
Other Local Sources	Based on prior year funding pattern
Transfers between Funds	Based on actual transfers

Disbursements

Salaries and Benefits	Based on prior year spending pattern
Operating Expenditures	Based on prior year spending pattern
Transfers Out	Based on prior year spending pattern

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	6,830.08	6,973.08
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,973.08	7,185.08
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,973.08	7,185.08
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	989.50	975.18
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	6,899,862.66	7,006,746.31
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		80,852.00
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	6,899,862.66	7,087,598.31
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79526	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	5,487,184.78	5,509,048.41
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	88,311.00	61,274.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	13,964.00	10,839.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	74,347.00	50,435.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	5,561,531.78	5,559,483.41

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	2,428,615.00	2,381,115.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	22,782.00	24,815.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,405,833.00	2,356,300.00
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	3,155,698.78	3,203,183.41
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	12,002.00	12,779.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	- - -	(33.22)	(430,053.41)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(12,035.22)	(442,832.41)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	3,143,663.56	2,760,351.00
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	3,143,663.56	

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

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			629.28	603.30	603.30	618.30
a. Kindergarten	60.30	60.30				
b. Grades One through Three	203.76	203.76				
c. Grades Four through Six	192.73	192.73				
d. Grades Seven and Eight	161.51	161.51				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class	20.19	20.19	23.57	20.19	20.19	20.19
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	638.49	638.49	652.85	623.49	623.49	638.49
HIGH SCHOOL						
4. General Education			320.64	304.36	304.36	319.36
a. Grades Nine through Twelve	319.36	319.36				
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	14.93	14.93	13.74	14.93	14.93	14.93
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	334.29	334.29	334.38	319.29	319.29	334.29
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary			0.23			
b. Special Day Class - High School	2.40	2.40	2.04	2.40	2.40	2.40
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	2.40	2.40	2.27	2.40	2.40	2.40
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	975.18	975.18	989.50	945.18	945.18	975.18
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)	975.18	975.18	989.50	945.18	945.18	975.18
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	5,433,027.00	130,500.00	5,563,527.00	4,996,990.00	130,500.00	5,127,490.00	-7.8%
2) Federal Revenue		8100-8299	102,509.10	511,939.99	614,449.09	83,265.00	280,198.00	363,463.00	-40.8%
3) Other State Revenue		8300-8599	1,009,526.49	534,652.00	1,544,178.49	1,011,523.00	516,888.00	1,528,411.00	-1.0%
4) Other Local Revenue		8600-8799	200,046.32	138,996.33	339,042.65	187,223.00	126,980.50	314,203.50	-7.3%
5) TOTAL, REVENUES			6,745,108.91	1,316,088.32	8,061,197.23	6,279,001.00	1,054,566.50	7,333,567.50	-9.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,528,699.00	664,530.00	4,193,229.00	3,622,879.00	550,169.00	4,173,048.00	-0.5%
2) Classified Salaries		2000-2999	837,314.00	377,597.00	1,214,911.00	819,505.00	332,572.00	1,152,077.00	-5.2%
3) Employee Benefits		3000-3999	1,441,674.00	360,584.00	1,802,258.00	1,566,305.00	325,033.00	1,891,338.00	4.9%
4) Books and Supplies		4000-4999	229,218.94	147,603.25	376,822.19	245,950.14	198,607.92	444,558.06	18.0%
5) Services and Other Operating Expenditures		5000-5999	425,334.29	83,686.19	509,020.48	486,725.71	71,517.77	558,243.48	9.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	0.00	224,663.00	224,663.00	0.00	275,063.00	275,063.00	22.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(89,528.00)	75,528.00	(14,000.00)	(93,408.00)	79,408.00	(14,000.00)	0.0%
9) TOTAL, EXPENDITURES			6,372,712.23	1,934,191.44	8,306,903.67	6,647,956.85	1,832,370.69	8,480,327.54	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			372,396.68	(618,103.12)	(245,706.44)	(368,955.85)	(777,804.19)	(1,146,760.04)	366.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,010.00	25,000.00	36,010.00	11,010.00	20,000.00	31,010.00	-13.9%
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	(651,986.90)	651,986.90	0.00	(754,404.83)	754,404.83	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(662,996.90)	626,986.90	(36,010.00)	(765,414.83)	734,404.83	(31,010.00)	-13.9%

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)			(290,600.22)	8,883.78	(281,716.44)	(1,134,370.68)	(43,399.36)	(1,177,770.04)	318.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,951,487.20	84,515.58	2,036,002.78	1,660,886.98	93,399.36	1,754,286.34	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,951,487.20	84,515.58	2,036,002.78	1,660,886.98	93,399.36	1,754,286.34	-13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,951,487.20	84,515.58	2,036,002.78	1,660,886.98	93,399.36	1,754,286.34	-13.8%
2) Ending Balance, June 30 (E + F1e)			1,660,886.98	93,399.36	1,754,286.34	526,516.30	50,000.00	576,516.30	-67.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,551.00	0.00	2,551.00	2,551.00	0.00	2,551.00	0.0%
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	93,399.36	93,399.36	0.00	50,000.00	50,000.00	-46.5%
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	428,376.00	0.00	428,376.00	0.00	0.00	0.00	-100.0%
Additional Board Reserve	0000	9780	332,276.00		332,276.00				
Site Carryover	0000	9780	96,100.00		96,100.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	332,276.00	0.00	332,276.00	680,908.00	0.00	680,908.00	104.9%
Unassigned/Unappropriated Amount		9790	897,683.98	0.00	897,683.98	(156,942.70)	0.00	(156,942.70)	-117.5%

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

			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)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,143,730.00	0.00	3,143,730.00	2,760,351.00	0.00	2,760,351.00	-12.2%
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	47,562.00	0.00	47,562.00	47,562.00	0.00	47,562.00	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	52.00	0.00	52.00	52.00	0.00	52.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,883,957.00	0.00	2,883,957.00	2,840,000.00	0.00	2,840,000.00	-1.5%
Unsecured Roll Taxes		8042	139,209.00	0.00	139,209.00	139,209.00	0.00	139,209.00	0.0%
Prior Years' Taxes		8043	6,370.00	0.00	6,370.00	6,370.00	0.00	6,370.00	0.0%
Supplemental Taxes		8044	6,116.00	0.00	6,116.00	6,116.00	0.00	6,116.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(654,651.00)	0.00	(654,651.00)	(658,194.00)	0.00	(658,194.00)	0.5%
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			5,572,345.00	0.00	5,572,345.00	5,141,466.00	0.00	5,141,466.00	-7.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(130,500.00)		(130,500.00)	(130,500.00)		(130,500.00)	0.0%
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		130,500.00	130,500.00		130,500.00	130,500.00	0.0%
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	13,964.00	0.00	13,964.00	10,839.00	0.00	10,839.00	-22.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(22,782.00)	0.00	(22,782.00)	(24,815.00)	0.00	(24,815.00)	8.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			5,433,027.00	130,500.00	5,563,527.00	4,996,990.00	130,500.00	5,127,490.00	-7.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	112,795.35	112,795.35	0.00	114,423.00	114,423.00	1.4%
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	4,008.00	0.00	4,008.00	3,265.00	0.00	3,265.00	-18.5%
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	11,663.00	11,663.00	0.00	11,663.00	11,663.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		218,232.50	218,232.50		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		102,496.14	102,496.14		93,500.00	93,500.00	-8.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		44,256.00	44,256.00		42,000.00	42,000.00	-5.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		8,284.00	8,284.00		8,284.00	8,284.00	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		4,213.00	4,213.00		5,328.00	5,328.00	26.5%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	98,501.10	10,000.00	108,501.10	80,000.00	5,000.00	85,000.00	-21.7%
TOTAL, FEDERAL REVENUE			102,509.10	511,939.99	614,449.09	83,265.00	280,198.00	363,463.00	-40.8%
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		273,558.00	273,558.00		288,700.00	288,700.00	5.5%
Prior Years	6500	8319		(1,507.00)	(1,507.00)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		132,697.00	132,697.00		131,000.00	131,000.00	-1.3%
Economic Impact Aid	7090-7091	8311		57,180.00	57,180.00		55,000.00	55,000.00	-3.8%
Spec. Ed. Transportation	7240	8311		5,063.00	5,063.00		5,000.00	5,000.00	-1.2%
All Other State Apportionments - Current Year	All Other	8311	8,510.00	0.00	8,510.00	8,510.00	0.00	8,510.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	248,472.00	0.00	248,472.00	261,324.00	0.00	261,324.00	5.2%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,212.35	0.00	15,212.35	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	113,961.00	25,733.00	139,694.00	118,354.00	23,821.00	142,175.00	1.8%
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		0.00	0.00		0.00	0.00	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		6,934.00	6,934.00		3,467.00	3,467.00	-50.0%
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	623,371.14	34,994.00	658,365.14	623,335.00	9,900.00	633,235.00	-3.8%
TOTAL, OTHER STATE REVENUE			1,009,526.49	534,652.00	1,544,178.49	1,011,523.00	516,888.00	1,528,411.00	-1.0%

			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)	
Description	Resource Codes	Object Codes							
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	24,400.00	1,371.50	25,771.50	24,600.00	1,371.50	25,971.50	0.8%
Interest		8660	30,000.00	0.00	30,000.00	20,000.00	0.00	20,000.00	-33.3%
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	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	116,315.40	41,867.00	158,182.40	119,123.00	41,867.00	160,990.00	1.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	29,330.92	13,797.83	43,128.75	23,500.00	0.00	23,500.00	-45.5%
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		75,960.00	75,960.00		77,742.00	77,742.00	2.3%
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			200,046.32	138,996.33	339,042.65	187,223.00	126,980.50	314,203.50	-7.3%
TOTAL, REVENUES			6,745,108.91	1,316,088.32	8,061,197.23	6,279,001.00	1,054,566.50	7,333,567.50	-9.0%

			2011-12 Estimated Actuals			2012-13 Budget			
		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
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		3,029,250.00	510,718.00	3,539,968.00	3,134,120.00	395,275.00	3,529,395.00	-0.3%
Certificated Pupil Support Salaries	1200		89,828.00	127,151.00	216,979.00	86,586.00	127,883.00	214,469.00	-1.2%
Certificated Supervisors' and Administrators' Salaries	1300		368,058.00	26,661.00	394,719.00	360,058.00	26,661.00	386,719.00	-2.0%
Other Certificated Salaries	1900		41,563.00	0.00	41,563.00	42,115.00	350.00	42,465.00	2.2%
TOTAL, CERTIFICATED SALARIES			3,528,699.00	664,530.00	4,193,229.00	3,622,879.00	550,169.00	4,173,048.00	-0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		37,667.00	122,785.00	160,452.00	33,973.00	116,219.00	150,192.00	-6.4%
Classified Support Salaries	2200		325,459.00	233,641.00	559,100.00	332,828.00	208,152.00	540,980.00	-3.2%
Classified Supervisors' and Administrators' Salaries	2300		83,360.00	0.00	83,360.00	81,360.00	0.00	81,360.00	-2.4%
Clerical, Technical and Office Salaries	2400		305,834.00	4,323.00	310,157.00	287,730.00	4,534.00	292,264.00	-5.8%
Other Classified Salaries	2900		84,994.00	16,848.00	101,842.00	83,614.00	3,667.00	87,281.00	-14.3%
TOTAL, CLASSIFIED SALARIES			837,314.00	377,597.00	1,214,911.00	819,505.00	332,572.00	1,152,077.00	-5.2%
EMPLOYEE BENEFITS									
STRS	3101-3102		284,567.00	58,993.00	343,560.00	293,484.00	48,825.00	342,309.00	-0.4%
PERS	3201-3202		91,519.00	33,108.00	124,627.00	93,549.00	30,792.00	124,341.00	-0.2%
OASDI/Medicare/Alternative	3301-3302		112,160.00	35,881.00	148,041.00	113,984.00	30,636.00	144,620.00	-2.3%
Health and Welfare Benefits	3401-3402		613,200.00	159,445.00	772,645.00	739,525.00	157,860.00	897,385.00	16.1%
Unemployment Insurance	3501-3502		72,585.00	16,867.00	89,452.00	51,369.00	9,711.00	61,080.00	-31.7%
Workers' Compensation	3601-3602		84,176.00	22,386.00	106,562.00	81,284.00	17,517.00	98,801.00	-7.3%
OPEB, Allocated	3701-3702		102,191.00	27,926.00	130,117.00	115,091.00	25,300.00	140,391.00	7.9%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802		8,666.00	4,626.00	13,292.00	6,968.00	3,368.00	10,336.00	-22.2%
Other Employee Benefits	3901-3902		72,610.00	1,352.00	73,962.00	71,051.00	1,024.00	72,075.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			1,441,674.00	360,584.00	1,802,258.00	1,566,305.00	325,033.00	1,891,338.00	4.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		0.00	17,100.00	17,100.00	0.00	19,500.00	19,500.00	14.0%
Books and Other Reference Materials	4200		600.00	0.00	600.00	2,700.00	0.00	2,700.00	350.0%
Materials and Supplies	4300		133,240.85	122,925.26	256,166.11	182,750.14	179,107.92	361,858.06	41.3%
Noncapitalized Equipment	4400		95,378.09	7,577.99	102,956.08	60,500.00	0.00	60,500.00	-41.2%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			229,218.94	147,603.25	376,822.19	245,950.14	198,607.92	444,558.06	18.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		26,072.38	7,768.50	33,840.88	48,562.24	2,000.00	50,562.24	49.4%
Dues and Memberships	5300		11,733.00	1,349.44	13,082.44	11,807.72	1,349.44	13,157.16	0.6%
Insurance	5400 - 5450		42,893.00	14,298.00	57,191.00	38,813.00	12,937.00	51,750.00	-9.5%
Operations and Housekeeping Services	5500		228,000.00	0.00	228,000.00	248,000.00	0.00	248,000.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		43,416.16	10,000.00	53,416.16	50,704.75	10,000.00	60,704.75	13.6%
Transfers of Direct Costs	5710		(26,055.25)	26,055.25	0.00	(24,338.00)	24,338.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(14,815.00)	0.00	(14,815.00)	(15,614.00)	0.00	(15,614.00)	5.4%
Professional/Consulting Services and Operating Expenditures	5800		105,900.00	22,965.00	128,865.00	120,040.00	19,743.33	139,783.33	8.5%
Communications	5900		8,190.00	1,250.00	9,440.00	8,750.00	1,150.00	9,900.00	4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			425,334.29	83,686.19	509,020.48	486,725.71	71,517.77	558,243.48	9.7%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	98,000.00	98,000.00	0.00	140,000.00	140,000.00	42.9%
Payments to County Offices		7142	0.00	115,000.00	115,000.00	0.00	123,400.00	123,400.00	7.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	11,663.00	11,663.00	0.00	11,663.00	11,663.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	224,663.00	224,663.00	0.00	275,063.00	275,063.00	22.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(75,528.00)	75,528.00	0.00	(79,408.00)	79,408.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(14,000.00)	0.00	(14,000.00)	(14,000.00)	0.00	(14,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(89,528.00)	75,528.00	(14,000.00)	(93,408.00)	79,408.00	(14,000.00)	0.0%
TOTAL, EXPENDITURES			6,372,712.23	1,934,191.44	8,306,903.67	6,647,956.85	1,832,370.69	8,480,327.54	2.1%

			2011-12 Estimated Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	11,010.00	0.00	11,010.00	11,010.00	0.00	11,010.00	0.0%
To: Cafeteria Fund		7616	0.00	25,000.00	25,000.00	0.00	20,000.00	20,000.00	-20.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,010.00	25,000.00	36,010.00	11,010.00	20,000.00	31,010.00	-13.9%
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	(651,986.90)	651,986.90	0.00	(754,404.83)	754,404.83	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			(651,986.90)	651,986.90	0.00	(754,404.83)	754,404.83	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(662,996.90)	626,986.90	(36,010.00)	(765,414.83)	734,404.83	(31,010.00)	-13.9%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	5,433,027.00	130,500.00	5,563,527.00	4,996,990.00	130,500.00	5,127,490.00	-7.8%
2) Federal Revenue		8100-8299	102,509.10	511,939.99	614,449.09	83,265.00	280,198.00	363,463.00	-40.8%
3) Other State Revenue		8300-8599	1,009,526.49	534,652.00	1,544,178.49	1,011,523.00	516,888.00	1,528,411.00	-1.0%
4) Other Local Revenue		8600-8799	200,046.32	138,996.33	339,042.65	187,223.00	126,980.50	314,203.50	-7.3%
5) TOTAL, REVENUES			6,745,108.91	1,316,088.32	8,061,197.23	6,279,001.00	1,054,566.50	7,333,567.50	-9.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,183,411.47	929,995.70	5,113,407.17	4,369,492.34	817,034.86	5,186,527.20	1.4%
2) Instruction - Related Services	2000-2999		708,590.95	31,136.50	739,727.45	726,460.70	42,741.33	769,202.03	4.0%
3) Pupil Services	3000-3999		297,061.04	408,871.74	705,932.78	323,203.04	369,807.00	693,010.04	-1.8%
4) Ancillary Services	4000-4999		145,272.91	0.00	145,272.91	150,898.91	0.00	150,898.91	3.9%
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		490,319.86	75,528.00	565,847.86	497,736.86	79,408.00	577,144.86	2.0%
8) Plant Services	8000-8999		548,056.00	263,996.50	812,052.50	580,165.00	248,316.50	828,481.50	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	224,663.00	224,663.00	0.00	275,063.00	275,063.00	22.4%
10) TOTAL, EXPENDITURES			6,372,712.23	1,934,191.44	8,306,903.67	6,647,956.85	1,832,370.69	8,480,327.54	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			372,396.68	(618,103.12)	(245,706.44)	(368,955.85)	(777,804.19)	(1,146,760.04)	366.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,010.00	25,000.00	36,010.00	11,010.00	20,000.00	31,010.00	-13.9%
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	(651,986.90)	651,986.90	0.00	(754,404.83)	754,404.83	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(662,996.90)	626,986.90	(36,010.00)	(765,414.83)	734,404.83	(31,010.00)	-13.9%

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)			(290,600.22)	8,883.78	(281,716.44)	(1,134,370.68)	(43,399.36)	(1,177,770.04)	318.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,951,487.20	84,515.58	2,036,002.78	1,660,886.98	93,399.36	1,754,286.34	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,951,487.20	84,515.58	2,036,002.78	1,660,886.98	93,399.36	1,754,286.34	-13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,951,487.20	84,515.58	2,036,002.78	1,660,886.98	93,399.36	1,754,286.34	-13.8%
2) Ending Balance, June 30 (E + F1e)			1,660,886.98	93,399.36	1,754,286.34	526,516.30	50,000.00	576,516.30	-67.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,551.00	0.00	2,551.00	2,551.00	0.00	2,551.00	0.0%
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	93,399.36	93,399.36	0.00	50,000.00	50,000.00	-46.5%
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	428,376.00	0.00	428,376.00	0.00	0.00	0.00	-100.0%
Additional Board Reserve	0000	9780	332,276.00		332,276.00				
Site Carryover	0000	9780	96,100.00		96,100.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	332,276.00	0.00	332,276.00	680,908.00	0.00	680,908.00	104.9%
Unassigned/Unappropriated Amount		9790	897,683.98	0.00	897,683.98	(156,942.70)	0.00	(156,942.70)	-117.5%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
General Fund
Exhibit: Restricted Balance Detail

04 61432 0000000
Form 01

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	2,000.00	0.00
6300	Lottery: Instructional Materials	20,595.85	0.00
6500	Special Education	50,000.00	50,000.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	4,322.96	0.00
9010	Other Restricted Local	16,480.55	0.00
Total, Restricted Balance		93,399.36	50,000.00

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

04 61432 0000000
Form 13

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	191,500.00	191,000.00	-0.3%
3) Other State Revenue		8300-8599	17,800.00	17,500.00	-1.7%
4) Other Local Revenue		8600-8799	104,050.00	105,025.00	0.9%
5) TOTAL, REVENUES			313,350.00	313,525.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	117,960.00	104,657.00	-11.3%
3) Employee Benefits		3000-3999	49,631.00	48,376.00	-2.5%
4) Books and Supplies		4000-4999	143,800.00	146,300.00	1.7%
5) Services and Other Operating Expenditures		5000-5999	14,635.00	16,164.00	10.4%
6) Capital Outlay		6000-6999	7,720.00	5,000.00	-35.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,000.00	14,000.00	0.0%
9) TOTAL, EXPENDITURES			347,746.00	334,497.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,396.00)	(20,972.00)	-39.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	20,000.00	-20.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000.00	20,000.00	-20.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

04 61432 0000000
Form 13

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,396.00)	(972.00)	-89.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,525.05	7,129.05	-56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,525.05	7,129.05	-56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,525.05	7,129.05	-56.9%
2) Ending Balance, June 30 (E + F1e)			7,129.05	6,157.05	-13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,129.05	6,157.05	-13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

04 61432 0000000
Form 13

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

04 61432 0000000
Form 13

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	191,500.00	191,000.00	-0.3%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			191,500.00	191,000.00	-0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	17,800.00	17,500.00	-1.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,800.00	17,500.00	-1.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	100,000.00	100,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	25.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,000.00	5,000.00	25.0%
TOTAL, OTHER LOCAL REVENUE			104,050.00	105,025.00	0.9%
TOTAL, REVENUES			313,350.00	313,525.00	0.1%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

04 61432 0000000
Form 13

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	117,960.00	104,657.00	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			117,960.00	104,657.00	-11.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,885.00	11,948.00	-7.3%
OASDI/Medicare/Alternative		3301-3302	9,024.00	8,007.00	-11.3%
Health and Welfare Benefits		3401-3402	18,339.00	20,349.00	11.0%
Unemployment Insurance		3501-3502	1,900.00	1,151.00	-39.4%
Workers' Compensation		3601-3602	2,507.00	2,077.00	-17.2%
OPEB, Allocated		3701-3702	4,976.00	4,844.00	-2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,631.00	48,376.00	-2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,000.00	14,000.00	7.7%
Noncapitalized Equipment		4400	2,300.00	2,300.00	0.0%
Food		4700	128,500.00	130,000.00	1.2%
TOTAL, BOOKS AND SUPPLIES			143,800.00	146,300.00	1.7%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

04 61432 0000000
Form 13

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	300.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	450.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,615.00	14,414.00	5.9%
Professional/Consulting Services and Operating Expenditures		5800	800.00	1,000.00	25.0%
Communications		5900	220.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,635.00	16,164.00	10.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	7,720.00	5,000.00	-35.2%
TOTAL, CAPITAL OUTLAY			7,720.00	5,000.00	-35.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,000.00	14,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,000.00	14,000.00	0.0%
TOTAL, EXPENDITURES			347,746.00	334,497.00	-3.8%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

04 61432 0000000
Form 13

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	25,000.00	20,000.00	-20.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	20,000.00	-20.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,000.00	20,000.00	-20.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Function

04 61432 0000000
Form 13

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	191,500.00	191,000.00	-0.3%
3) Other State Revenue		8300-8599	17,800.00	17,500.00	-1.7%
4) Other Local Revenue		8600-8799	104,050.00	105,025.00	0.9%
5) TOTAL, REVENUES			313,350.00	313,525.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		320,131.00	306,083.00	-4.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		14,000.00	14,000.00	0.0%
8) Plant Services	8000-8999		13,615.00	14,414.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			347,746.00	334,497.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,396.00)	(20,972.00)	-39.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	20,000.00	-20.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000.00	20,000.00	-20.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Function

04 61432 0000000
Form 13

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,396.00)	(972.00)	-89.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,525.05	7,129.05	-56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,525.05	7,129.05	-56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,525.05	7,129.05	-56.9%
2) Ending Balance, June 30 (E + F1e)			7,129.05	6,157.05	-13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,129.05	6,157.05	-13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

04 61432 0000000
Form 13

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	7,129.05	6,157.05
Total, Restricted Balance		7,129.05	6,157.05

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

04 61432 0000000
Form 14

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	3,500.00	-22.2%
5) TOTAL, REVENUES			4,500.00	3,500.00	-22.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	32,059.00	31,387.00	-2.1%
3) Employee Benefits		3000-3999	18,003.00	19,276.00	7.1%
4) Books and Supplies		4000-4999	12,460.00	56,000.00	349.4%
5) Services and Other Operating Expenditures		5000-5999	17,710.00	5,000.00	-71.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,232.00	111,663.00	39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,732.00)	(108,163.00)	42.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,010.00	11,010.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,010.00	11,010.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

04 61432 0000000
Form 14

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,722.00)	(97,153.00)	50.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	333,054.09	268,332.09	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333,054.09	268,332.09	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			333,054.09	268,332.09	-19.4%
2) Ending Balance, June 30 (E + F1e)			268,332.09	171,179.09	-36.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	268,332.09	171,179.09	-36.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

04 61432 0000000
Form 14

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

04 61432 0000000
Form 14

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,500.00	3,500.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	3,500.00	-22.2%
TOTAL, REVENUES			4,500.00	3,500.00	-22.2%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

04 61432 0000000
Form 14

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	32,059.00	31,387.00	-2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,059.00	31,387.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,502.00	3,583.00	2.3%
OASDI/Medicare/Alternative		3301-3302	2,453.00	2,401.00	-2.1%
Health and Welfare Benefits		3401-3402	8,820.00	10,524.00	19.3%
Unemployment Insurance		3501-3502	516.00	345.00	-33.1%
Workers' Compensation		3601-3602	681.00	623.00	-8.5%
OPEB, Allocated		3701-3702	1,359.00	1,297.00	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	672.00	503.00	-25.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,003.00	19,276.00	7.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,460.00	54,000.00	333.4%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			12,460.00	56,000.00	349.4%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

04 61432 0000000
Form 14

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,180.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,530.00	5,000.00	-69.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,710.00	5,000.00	-71.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,232.00	111,663.00	39.2%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

04 61432 0000000
Form 14

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	11,010.00	11,010.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,010.00	11,010.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,010.00	11,010.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

04 61432 0000000
Form 14

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	3,500.00	-22.2%
5) TOTAL, REVENUES			4,500.00	3,500.00	-22.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		80,232.00	111,663.00	39.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			80,232.00	111,663.00	39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(75,732.00)	(108,163.00)	42.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,010.00	11,010.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,010.00	11,010.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

04 61432 0000000
Form 14

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,722.00)	(97,153.00)	50.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	333,054.09	268,332.09	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333,054.09	268,332.09	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			333,054.09	268,332.09	-19.4%
2) Ending Balance, June 30 (E + F1e)			268,332.09	171,179.09	-36.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	268,332.09	171,179.09	-36.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

04 61432 0000000
Form 14

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

04 61432 0000000
Form 15

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

04 61432 0000000
Form 15

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,621.27	1,621.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,621.27	1,621.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,621.27	1,621.27	0.0%
2) Ending Balance, June 30 (E + F1e)			1,621.27	1,621.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,621.27	1,621.27	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

04 61432 0000000
Form 15

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

04 61432 0000000
Form 15

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

04 61432 0000000
Form 15

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

04 61432 0000000
Form 15

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

04 61432 0000000
Form 15

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Function

04 61432 0000000
Form 15

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Function

04 61432 0000000
Form 15

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,621.27	1,621.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,621.27	1,621.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,621.27	1,621.27	0.0%
2) Ending Balance, June 30 (E + F1e)			1,621.27	1,621.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,621.27	1,621.27	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Exhibit: Restricted Balance Detail

04 61432 0000000
Form 15

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

Durham Unified
Butte County

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

04 61432 0000000
Form 17

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	3,500.00	-22.2%
5) TOTAL, REVENUES			4,500.00	3,500.00	-22.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,500.00	3,500.00	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

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

04 61432 0000000
Form 17

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,500.00	3,500.00	-22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	293,157.34	297,657.34	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			293,157.34	297,657.34	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			293,157.34	297,657.34	1.5%
2) Ending Balance, June 30 (E + F1e)			297,657.34	301,157.34	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	297,657.34	301,157.34	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

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

04 61432 0000000
Form 17

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

Durham Unified
Butte County

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

04 61432 0000000
Form 17

			2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,500.00	3,500.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	3,500.00	-22.2%
TOTAL, REVENUES			4,500.00	3,500.00	-22.2%

Durham Unified
Butte County

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

04 61432 0000000
Form 17

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Durham Unified
Butte County

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

04 61432 0000000
Form 17

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	3,500.00	-22.2%
5) TOTAL, REVENUES			4,500.00	3,500.00	-22.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,500.00	3,500.00	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

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

04 61432 0000000
Form 17

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,500.00	3,500.00	-22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	293,157.34	297,657.34	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			293,157.34	297,657.34	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			293,157.34	297,657.34	1.5%
2) Ending Balance, June 30 (E + F1e)			297,657.34	301,157.34	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	297,657.34	301,157.34	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

04 61432 0000000
Form 17

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

04 61432 0000000
Form 25

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,800.00	18,800.00	-5.1%
5) TOTAL, REVENUES			19,800.00	18,800.00	-5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,200.00	1,200.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,200.00	1,200.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,600.00	17,600.00	-5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

04 61432 0000000
Form 25

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,600.00	17,600.00	-5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,839.86	337,439.86	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,839.86	337,439.86	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,839.86	337,439.86	5.8%
2) Ending Balance, June 30 (E + F1e)			337,439.86	355,039.86	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	337,439.86	355,039.86	5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

04 61432 0000000
Form 25

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

Durham Unified
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July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

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Form 25

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,800.00	3,800.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	15,000.00	15,000.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,800.00	18,800.00	-5.1%
TOTAL, REVENUES			19,800.00	18,800.00	-5.1%

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July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

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Form 25

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

04 61432 0000000
Form 25

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	1,200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,200.00	1,200.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,200.00	1,200.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

04 61432 0000000
Form 25

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

04 61432 0000000
Form 25

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,800.00	18,800.00	-5.1%
5) TOTAL, REVENUES			19,800.00	18,800.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,200.00	1,200.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,200.00	1,200.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,600.00	17,600.00	-5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

04 61432 0000000
Form 25

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,600.00	17,600.00	-5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,839.86	337,439.86	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,839.86	337,439.86	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,839.86	337,439.86	5.8%
2) Ending Balance, June 30 (E + F1e)			337,439.86	355,039.86	5.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	337,439.86	355,039.86	5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Exhibit: Restricted Balance Detail

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Form 25

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

04 61432 0000000
Form 35

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	750.00	-25.0%
5) TOTAL, REVENUES			1,000.00	750.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	750.00	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

04 61432 0000000
Form 35

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	750.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,735.08	61,735.08	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,735.08	61,735.08	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,735.08	61,735.08	1.6%
2) Ending Balance, June 30 (E + F1e)			61,735.08	62,485.08	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	61,735.08	62,485.08	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
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July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

04 61432 0000000
Form 35

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

04 61432 0000000
Form 35

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	750.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	750.00	-25.0%
TOTAL, REVENUES			1,000.00	750.00	-25.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

04 61432 0000000
Form 35

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

04 61432 0000000
Form 35

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

04 61432 0000000
Form 35

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

04 61432 0000000
Form 35

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Function

04 61432 0000000
Form 35

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	750.00	-25.0%
5) TOTAL, REVENUES			1,000.00	750.00	-25.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,000.00	750.00	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Function

04 61432 0000000
Form 35

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	750.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,735.08	61,735.08	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,735.08	61,735.08	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,735.08	61,735.08	1.6%
2) Ending Balance, June 30 (E + F1e)			61,735.08	62,485.08	1.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	61,735.08	62,485.08	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
County School Facilities Fund
Exhibit: Restricted Balance Detail

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Form 35

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

Durham Unified
Butte County

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

04 61432 0000000
Form 40

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	5,500.00	-21.4%
5) TOTAL, REVENUES			7,000.00	5,500.00	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	5,500.00	-21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

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

04 61432 0000000
Form 40

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,000.00	5,500.00	-21.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	455,692.08	462,692.08	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			455,692.08	462,692.08	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,692.08	462,692.08	1.5%
2) Ending Balance, June 30 (E + F1e)			462,692.08	468,192.08	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	462,692.08	468,192.08	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

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

04 61432 0000000
Form 40

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

Durham Unified
Butte County

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

04 61432 0000000
Form 40

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	5,500.00	-21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	5,500.00	-21.4%
TOTAL, REVENUES			7,000.00	5,500.00	-21.4%

Durham Unified
Butte County

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

04 61432 0000000
Form 40

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

Durham Unified
Butte County

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

04 61432 0000000
Form 40

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

Durham Unified
Butte County

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

04 61432 0000000
Form 40

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

Durham Unified
Butte County

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

04 61432 0000000
Form 40

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

Durham Unified
Butte County

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

04 61432 0000000
Form 40

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	5,500.00	-21.4%
5) TOTAL, REVENUES			7,000.00	5,500.00	-21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,000.00	5,500.00	-21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

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

04 61432 0000000
Form 40

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,000.00	5,500.00	-21.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	455,692.08	462,692.08	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			455,692.08	462,692.08	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,692.08	462,692.08	1.5%
2) Ending Balance, June 30 (E + F1e)			462,692.08	468,192.08	1.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	462,692.08	468,192.08	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

04 61432 0000000
Form 40

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Object

04 61432 0000000
Form 57

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,000.00	-28.6%
5) TOTAL, REVENUES			1,400.00	1,000.00	-28.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,300.00	19,600.00	752.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,300.00	19,600.00	752.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(900.00)	(18,600.00)	1966.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Object

04 61432 0000000
Form 57

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(900.00)	(18,600.00)	1966.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,322.45	92,422.45	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,322.45	92,422.45	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,322.45	92,422.45	-1.0%
2) Ending Balance, June 30 (E + F1e)			92,422.45	73,822.45	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	92,422.45	73,822.45	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Object

04 61432 0000000
Form 57

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Object

04 61432 0000000
Form 57

			2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,400.00	1,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,000.00	-28.6%
TOTAL, REVENUES			1,400.00	1,000.00	-28.6%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Object

04 61432 0000000
Form 57

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,300.00	6,700.00	191.3%
Materials and Supplies		4300	0.00	12,900.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,300.00	19,600.00	752.2%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Object

04 61432 0000000
Form 57

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,300.00	19,600.00	752.2%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Object

04 61432 0000000
Form 57

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

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Function

04 61432 0000000
Form 57

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,000.00	-28.6%
5) TOTAL, REVENUES			1,400.00	1,000.00	-28.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	12,900.00	New
2) Instruction - Related Services	2000-2999		2,300.00	6,700.00	191.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,300.00	19,600.00	752.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(900.00)	(18,600.00)	1966.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Expenditures by Function

04 61432 0000000
Form 57

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(900.00)	(18,600.00)	1966.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,322.45	92,422.45	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,322.45	92,422.45	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,322.45	92,422.45	-1.0%
2) Ending Balance, June 30 (E + F1e)			92,422.45	73,822.45	-20.1%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	92,422.45	73,822.45	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Permanent Fund
Exhibit: Restricted Balance Detail

04 61432 0000000
Form 57

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
9010	Other Restricted Local	92,422.45	73,822.45
Total, Restricted Balance		92,422.45	73,822.45

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

04 61432 0000000
Form 73

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,000.00	16,200.00	-4.7%
5) TOTAL, REVENUES			17,000.00	16,200.00	-4.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,600.00	9,600.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,600.00	9,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,400.00	6,600.00	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Durham Unified
Butte County

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

04 61432 0000000
Form 73

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			7,400.00	6,600.00	-10.8%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	253,212.55	260,612.55	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			253,212.55	260,612.55	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			253,212.55	260,612.55	2.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			260,612.55	267,212.55	2.5%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	260,612.55	267,212.55	2.5%

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

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

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			2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	2,200.00	-26.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,000.00	14,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,000.00	16,200.00	-4.7%
TOTAL, REVENUES			17,000.00	16,200.00	-4.7%

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

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,600.00	9,600.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,600.00	9,600.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			9,600.00	9,600.00	0.0%

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Expenses by Object

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

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Foundation Private-Purpose Trust Fund
Expenses by Function

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Form 73

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,000.00	16,200.00	-4.7%
5) TOTAL, REVENUES			17,000.00	16,200.00	-4.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		9,600.00	9,600.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,600.00	9,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,400.00	6,600.00	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			7,400.00	6,600.00	-10.8%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
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c) As of July 1 - Audited (F1a + F1b)			253,212.55	260,612.55	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			253,212.55	260,612.55	2.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			260,612.55	267,212.55	2.5%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	260,612.55	267,212.55	2.5%

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July 1 Budget (Single Adoption)
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Exhibit: Restricted Balance Detail

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Form 73

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