

Chico Unified School District

2011-12

Adopted Budget

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Chico
Unified School District

Chico Unified School District 2011-12 Adopted Budget Major Assumptions

The following assumptions were used in building the Adopted Budget:

- ***Revenues***

- ✓ “Flat Funding” per May Revision
 - Cost of Living Adjustment (COLA) of 2.24%
 - Revenue Limit Deficit of 19.754% (increase of 1.791%)
 - *Deficit factor cancels out COLA increase*
- ✓ Continued Decline in Enrollment. Projected 2011-12 P2 ADA = 11,192.56
- ✓ Revenue Limit ADA based on 2010-11 P2 ADA = 11,316.57
- ✓ No revenue budgeted for:
 - Mandated Costs
 - MAA
- ✓ Federal Revenue reduced by ARRA/SFSF One-time dollars
- ✓ Increase in Contributions due to the expiration of ARRA/SFSF funds to Special Education and General Fund Programs

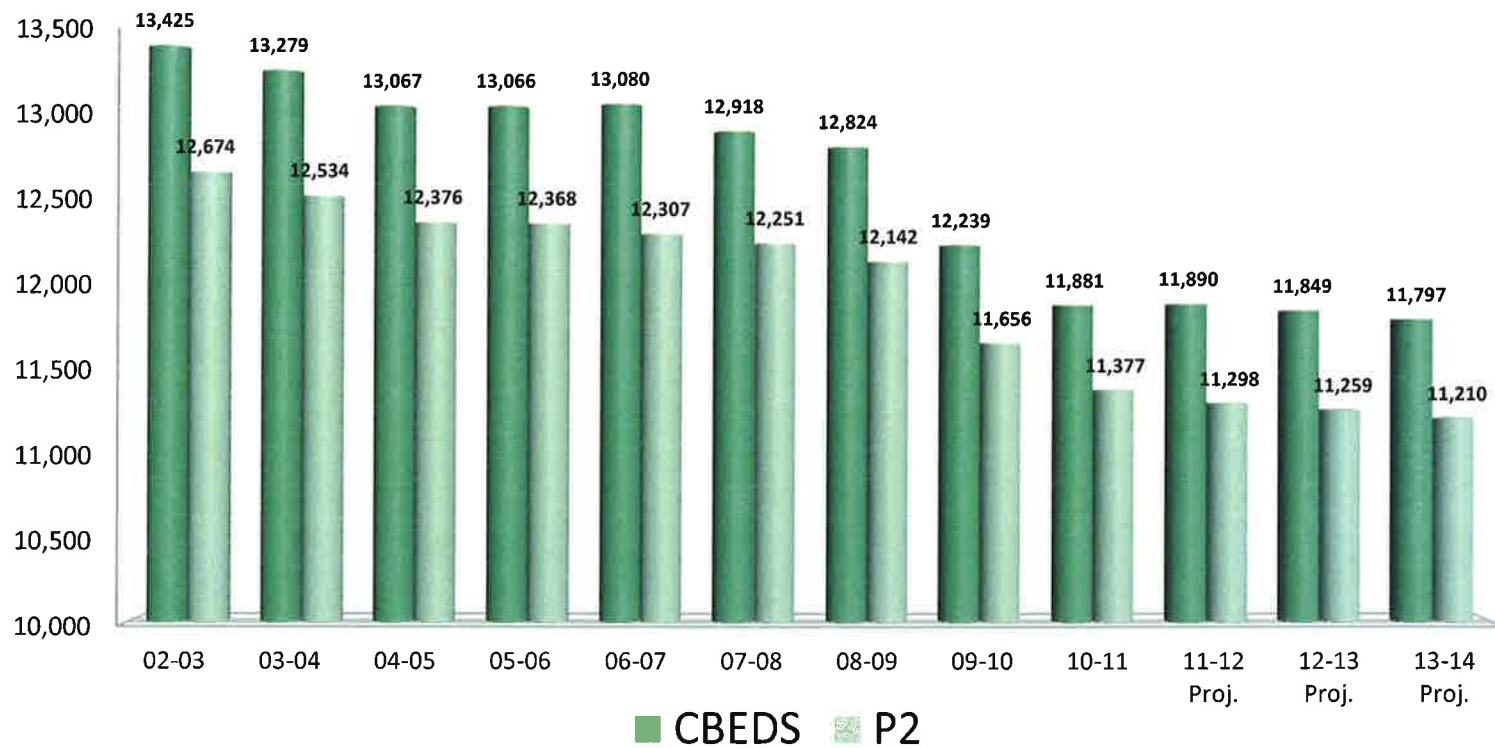
Chico Unified School District
2011-12 Adopted Budget
Major Assumptions

The following assumptions were used in building the Adopted Budget:

- ***Expenditures***

- ✓ Statutory Step/Colum movements have been included
- ✓ Staffing has been adjusted to projected Enrollment
- ✓ Statutory Employer benefits have been adjusted for 2011-12 rates including Health & Welfare per Butte Schools Self-Funded Programs (BSSP) JPA.
- ✓ Operating budgets have been reduced per 2010-11 3rd Interim adjustments
- ✓ Utilities and Property and Liability Insurance premiums have been adjusted to projected 2011-12 rates

Chico Unified School District 2011-12 Adopted Budget CBEDS vs. P2 Average Daily Attendance



- The projected 2011-12, 2012-13 and 2013-14 enrollment decline has been adjusted to the average decline prior to 2009-10 and actual loss in 2010-11, considering additional loss to new and existing charters.

Chico Unified School District
 2011-12 Adopted Budget
The Bottom Line - Unrestricted General Fund

Total Revenue/Transfers In	\$74,250,996
Total Expenditures/Transfers Out	(\$66,082,883)
Contributions to Restricted Programs	(\$11,535,883)
Net (Decrease) in Fund Balance	(\$3,367,770)

Beginning Fund Balance	\$18,995,359
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Ending Fund Balance	\$15,627,589
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Components of Fund Balance:

<i>Reserve for Economic Uncertainties</i>	<i>\$2,903,772</i>
<i>Other Unrestricted Reserves</i>	<i>\$240,095</i>
<i>Other Restricted Reserves</i>	<i>\$0</i>

Undesignated Fund Balance	\$12,483,722
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Chico Unified School District
2011-12 Adopted Budget
General Fund Summary

Description	Unrestricted	Restricted	Total General Fund
Revenue			
Revenue Limit	\$62,330,641	\$298,347	\$62,628,988
Federal Revenues	\$49,911	\$7,731,388	\$7,781,299
State Revenues	\$9,005,561	\$7,050,660	\$16,056,221
Local Revenues	\$756,072	\$4,088,596	\$4,844,668
Total Revenue	\$72,142,185	\$19,168,991	\$91,311,176
Expenditures			
Certificated Salaries	\$36,060,419	\$9,258,745	\$45,319,164
Classified Salaries	\$7,326,285	\$8,208,620	\$15,534,905
Employee Benefits	\$17,080,330	\$8,179,068	\$25,259,398
Books and Supplies	\$708,919	\$2,655,964	\$3,364,883
Services	\$4,830,823	\$705,575	\$5,536,398
Capital Outlay	\$3,082	\$0	\$3,082
Other Outgo	\$763,936	\$687,468	\$1,451,404
Direct Support/Indirect Costs	(\$1,057,863)	\$1,009,434	(\$48,429)
Total Expenditures	\$65,715,931	\$30,704,874	\$96,420,805
Interfund Transfers			
Transfers In	\$2,108,811	\$0	\$2,108,811
Transfers Out	(\$366,951)	\$0	(\$366,951)
Other Uses			\$0
All Other Contributions to Restricted Programs	(\$11,535,883)	\$11,535,883	\$0
Total Transfers	(\$9,794,023)	\$11,535,883	\$1,741,860
Net Increase/(Decrease) in Fund Balance	(\$3,367,769)	\$0	(\$3,367,769)
Beginning Balance	\$18,995,359	\$586,472	\$19,581,831
Ending Balance	\$15,627,590	\$586,472	\$16,214,062
Components of Fund Balance			
Reserved Components	\$240,095		\$240,095
Other Designations	\$0	\$586,472	\$586,472
Designated or Economic Uncertainty	\$2,903,772		\$2,903,772
Unappropriated Fund Balance	\$12,483,723	\$0	\$12,483,723

Chico Unified School District
2011-12 Adopted Budget

Multi Year Projection - Unrestricted General Fund Assumptions

• **Revenues**

✓ **Revenue Limit Adjusted as follows:**

REVENUES	2012-13 Changes	2013-14 Changes
Revenue Limit Sources		
COLA	3.20%	2.70%
RL Deficit	19.7540%	19.7540%
Projected CBEDS Enrollment	11,849	11,797
Prior Year P2 ADA Net Charter Adjustment	11,283	11,250
Change in ADA from Prior Year	(34 ADA)	(33 ADA)
Change in Revenue Limit for loss of ADA	(183,281)	(182,710)
Projected 2011-12 Change to Base RL	1,903,767	1,641,092
Remove Placeholder Reduction	0	0
Charter Block Grant	0	0
Audit Adjustment	0	0
Total Additional Revenue Limit Sources	1,720,486	1,458,382

✓ **Lottery reduced to reflect projected enrollment**

✓ **Interest adjusted to projected cash**

• **Expenditures**

✓ **FTE adjusted to enrollment projections**

✓ **Statutory Step/Column increases included**

✓ **Furlough days restored in 2012-13 per Collective Bargaining Agreement**

✓ **Utilities and Property and Liability Insurance increased**

Chico Unified School District
2011-12 Adopted Budget
Multi Year Projection - Unrestricted General Fund Only

	2011-12 Adopted	2012-13 Projected	2013-14 Projected
Total Revenue/Transfers In	\$74,250,996	\$75,845,775	\$77,224,950
Total Expenditures/Transfers Out	(\$66,082,882)	(\$68,376,350)	(\$69,975,806)
Contributions to Restricted Programs	(\$11,535,883)	(\$11,535,883)	(\$11,535,883)
Net (Decrease) in Fund Balance	(\$3,367,769)	(\$4,066,458)	(\$4,286,739)
Beginning Fund Balance	\$18,995,359	\$15,627,590	\$11,561,132
Ending Fund Balance	\$15,627,590	\$11,561,132	\$7,274,393
Components of Fund Balance:			
3% Required Reserve for Economic Uncertainties	\$2,903,772	\$3,017,449	\$3,083,779
Other Unrestricted Reserves	\$240,096	\$240,096	\$240,095
Other Restricted Reserves	\$0	\$0	\$0
Undesignated Fund Balance	\$12,483,722	\$8,303,587	\$3,950,519
Additional 2% Reserve per Board Policy	\$2,122,984	\$1,993,051	\$2,050,466
Undesignated Fund Balance with 5% Reserve for EU per Board Policy	\$10,360,738	\$6,310,536	\$1,900,053

Chico Unified School District
2011-12 Adopted Budget
HOW FAR WE'VE COME...Where do we go now?

The hard work of the board, district, and staff have resulted in the first positive budget in several years. While the fund balance is healthy and adequate to sustain the district for 3 (or more) years there are still issues facing school funding and CUSD:

- ✓ State Budget Adoption due no later than July 1, 2011. Will the budget be passed and balanced on continued “gimmicks” and the can kicked into next year once again?
- ✓ New, incoming revenues are still lower than statutory expenditure increases, resulting in ***on-going deficit spending***.
- ✓ K-3 Class Size Reduction Flexibility ends 6/30/14 and Tier III Categorical Flexibility ends 6/30/15. There are several bills pending to address school funding including rolling these dollars into the Revenue Limit funding formula.
- ✓ State Revenues are up, and appear to be finally on the steady rise, however, the State budget remains unstable and also in a deficit.
- ✓ Fund Balance is ONE-TIME money.

Chico Unified School District
2011-12 Adopted Budget
What's Next?

2010-11

- ✓ Fiscal Year End is June 30. Staff closes out fiscal year activity through July and August, Unaudited Actual are certified by Board no later than September 15, 2011.

2011-12

- ✓ State Budget Adoption July 1, 2011 – *The passage of Proposition 25 requires a majority, rather than 2/3 vote, to pass the State Budget, forfeiting per diem pay to legislators for every day the budget is late. The date written into the Proposition is June 15. It is widely speculated that a State Budget will be approved by this date.*
- ✓ CUSD Budget revised within 45 days of State Budget Adoption
- ✓ September 7, 2011 Tentative Board Workshop – Budget Restitution Plan

Chico Unified School District

2011-2012 Adopted Budget

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CHICO UNIFIED SCHOOL DISTRICT

Budget Adoption
June 15, 2011

Budget Overview

Fiscal Year 2011-2012

The following is the proposed 2011-2012 Budget for the Chico Unified School District. State law requires school districts to adopt a budget no later than June 30 of each year. As in previous years, the budget is based on a set of assumptions regarding state education funding, student enrollment, staffing and other programmatic projections for the upcoming fiscal year. The district, however, is typically presented with the challenge of not having a completely accurate fiscal picture as the state has adopted its budget well past the June 30 deadline for the past several years. This year, with the passage of Proposition 25 state budget adoptions requires a majority, rather than a 2/3 vote, to pass. Legislators also forfeit per diem pay for every day late past the date written in the proposition. The state adoption due date is June 15. There is great speculation the budget will be on time. Upon passage of the state budget, school districts are required to revise their budgets within 45 days to incorporate changes reflected in the state budget.

Unprecedented Reductions

Like many school districts across the State, CUSD has been significantly affected by the state's fiscal crisis and unprecedented reductions to public education funding. Since 2004-05 the district has implemented over \$8 million in ongoing spending reductions. The funded Base Revenue Limit has also been declining, school funding is at near 2005-06 levels essentially eliminating five years of growth.

These unprecedented revenue reductions forced the district to implement a series of sweeping program and service cuts impacting all aspects of the district's instructional and operational programs. These have included:

- Layoffs of administrators, teachers, and classified personnel including site support staff

- Closing four schools
 - ✓ Jay Partridge Elementary
 - ✓ Nord Elementary
 - ✓ Forest Ranch Elementary
 - ✓ Cohasset Elementary

- Closing the district Print Shop

- Raising class sizes including elimination of K-3 20:1

- Reducing student support services
- Reducing site and program budgets
- Salary reductions including furlough days
- Fully utilizing Tier III categorical funding shifts
- Sweeping restricted balances into the General Fund

Federal Stimulus Funds

In the late Spring of 2009 the federal government recognized the nationwide dilemma facing public schools funding and other governmental level cuts impacting local community services. The American Recovery and Reinvestment Act (ARRA) and the School Fiscal Stabilization Funds brought over \$8.2 million one-time dollars to CUSD. While these dollars did not represent any on-going funding, they provided the district the ability to minimize the severity of cuts to employees and ultimately the impact to students. These dollars were used to offset current unrestricted certificated salaries, allowing the district to "bank" dollars in fund balance. The intent of the federal stimulus funding was to help districts weather the recession until economies and revenues began to recover. The additional fund balance has enabled CUSD to hold off on additional cuts for the current and possible two fiscal years, pending the state budget.

Long Term Outlook

The district's long term fiscal health remains precarious. While the fund balance seems quite healthy, the district is still deficit spending. Incoming new revenues continue to be far less than statutory cost increases. Declining enrollment coupled with inadequate new revenues creates the on-going necessity of spending down the fund balance for general operating costs. Unpredictable state revenues and the lag in economic recovery makes projecting into future years difficult. Nevertheless, district leadership and staff have been able to protect core instructional programs and services during the fiscal crisis. Maintaining this strategy will become increasingly difficult if additional budget reductions are necessary in 2011-12 and beyond.

From a fiscal perspective, the district faces the following threats:

- Increasing on-going statutory expenditures beyond new revenues
- Additional reductions to the state education funding
- Declining enrollment (mainly to new charters)

The Budget Document

The CUSD 2011-12 budget includes assumptions and adjustments for the current and future budget years as presented in the Governors May Revision. Different from the past several years, the May Revise proposes "Flat" funding for schools in 2011-12. State revenues are increasing, albeit slowly, but as state revenues increase, funding to schools also increases per Proposition 98. These truly are unprecedented times in education funding with both Legislative parties supporting funding to education with no reduction. This Budget document represents a budget with adequate Reserves and position Fund Balance through 2013-14. This document will change and represents the fiscal picture as known at the current time.

Chico Unified School District
2011-12 Adopted Budget

TOTAL GENERAL FUND - REVISED

MULTY-YEAR PROJECTION - Adopted Budget Based on May Revise

		2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
REVENUES							
Revenue Limit Sources	8010-8099	62,565,022	62,628,988	1,720,486	64,349,474	1,458,382	65,807,857
Federal Sources	8100-8299	19,305,490	7,781,299	(231,388)	7,549,911	0	7,549,911
Other State Revenues	8300-8599	18,379,088	16,056,221	(103,172)	15,953,049	(29,208)	15,923,841
Other Local Revenues	8600-8799	5,159,282	4,844,668	(491,219)	4,353,449	(50,000)	4,303,449
TOTAL REVENUES		105,408,882	91,311,176	894,707	92,205,883	1,379,174	93,585,058
EXPENDITURES							
Certificated Salaries	1000-1999	47,714,260	45,319,164	1,164,832	46,483,996	574,456	47,058,452
Classified Salaries	2000-2999	15,379,032	15,534,905	504,687	16,039,592	400,000	16,439,592
Employee Benefits	3000-3999	23,948,962	25,259,398	902,516	26,161,914	800,000	26,961,914
Books and Supplies	4000-4999	10,756,261	3,364,883	(655,964)	2,708,919	(500,000)	2,208,919
Services, Other Operating Expenses	5000-5999	6,634,001	5,536,398	150,000	5,686,398	144,425	5,830,823
Capitol Outlay	6000-6999	117,617	3,082	0	3,082	0	3,082
	7100-7299						
Other Outgo	7400-7499	1,514,560	1,451,404	(55,592)	1,395,812	0	1,395,812
Direct Support/Indirect Costs	7300-7399	(110,126)	(48,429)	(109,434)	(157,863)	(200,000)	(357,863)
TOTAL EXPENDITURES		105,954,567	96,420,805	1,901,045	98,321,850	1,218,881	99,540,731
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES							
		(545,685)	(5,109,629)	(1,006,338)	(6,115,967)	160,293	(5,955,674)
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	2,100,985	2,108,811	0	2,108,811	0	2,108,811
b) Out	7610-7629	(196,856)	(366,951)	0	(366,951)	0	(366,951)
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		1,904,129	1,741,860	0	1,741,860	0	1,741,860
NET INCREASE (DECREASE) IN FUND BALANCE		1,358,444	(3,367,769)	(1,006,338)	(4,374,107)	160,293	(4,213,814)
Beginning Fund Balance		18,358,954	19,581,831		16,214,061		11,839,955
<i>Audit Adjustment</i>		<i>(135,567)</i>					
Audited Beginning Balance		18,223,387	19,581,831		16,214,061		11,839,955
Ending Fund Balance		19,581,831	16,214,061		11,839,955		7,626,141
Components of Fund Balance:							
Reserved Components		682,012	240,095		240,095		240,095
<i>Audit Adjustment</i>		<i>(135,567)</i>					
3% Required Reserve		3,185,543	2,903,772		3,017,449		3,083,779
Designated for Textbooks					0		0
Designated for Maintenance		488,920			0		0
Other Misc Designations							
Restricted Fund Balances		586,472	586,472		278,823		351,749
Unappropriated Fund Balance		14,638,884	12,483,722		8,303,588		3,950,518

Chico Unified School District
2011-12 Adopted Budget

UNRESTRICTED GENERAL FUND - REVISED

MULTY-YEAR PROJECTION - *Adopted Budget Based on May Revise*

		2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
REVENUES							
Revenue Limit Sources	8010-8099	62,266,675	62,330,641	1,720,486	64,051,127	1,458,382	65,509,510
Federal Sources	8100-8299	55,993	49,911	0	49,911	0	49,911
Other State Revenues	8300-8599	10,018,193	9,005,561	(52,512)	8,953,049	(29,208)	8,923,841
Other Local Revenues	8600-8799	1,282,487	756,072	(73,195)	682,877	(50,000)	632,877
TOTAL REVENUES		73,623,348	72,142,185	1,594,779	73,736,964	1,379,174	75,116,139
EXPENDITURES							
Certificated Salaries	1000-1999	30,396,513	36,060,419	1,048,577	37,108,996	524,456	37,633,452
Classified Salaries	2000-2999	7,091,781	7,326,285	413,307	7,739,592	325,000	8,064,592
Employee Benefits	3000-3999	16,217,513	17,080,330	681,584	17,761,914	600,000	18,361,914
Books and Supplies	4000-4999	1,811,152	708,919	0	708,919	0	708,919
Services, Other Operating Expenses	5000-5999	4,623,289	4,830,823	150,000	4,980,823	150,000	5,130,823
Capitol Outlay	6000-6999	111,570	3,082	0	3,082	0	3,082
	7100-7299						
Other Outgo	7400-7499	759,997	763,936	0	763,936	0	763,936
Direct Support/Indirect Costs	7300-7399	(1,044,282)	(1,057,863)	0	(1,057,863)	0	(1,057,863)
TOTAL EXPENDITURES		59,967,533	65,715,931	2,293,468	68,009,399	1,599,456	69,608,855
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES							
		13,655,815	6,426,254	(698,689)	5,727,565	(220,282)	5,507,283
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	2,100,985	2,108,811	0	2,108,811	0	2,108,811
b) Out	7610-7629	(196,856)	(366,951)	0	(366,951)	0	(366,951)
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(10,188,488)	(11,535,883)	0	(11,535,883)	0	(11,535,883)
TOTAL OTHER FINANCING SOURCES/USES		(8,284,359)	(9,794,023)	0	(9,794,023)	0	(9,794,023)
NET INCREASE (DECREASE) IN FUND BALANCE		5,371,456	(3,367,769)	(698,689)	(4,066,458)	(220,282)	(4,286,740)
Beginning Fund Balance		13,759,470	18,995,359		15,627,589		11,561,132
<i>Audit Adjustment</i>		<i>(135,567)</i>					
Audited Beginning Balance		13,623,903	18,995,359		0		0
Ending Fund Balance		18,995,359	15,627,589		11,561,132		7,274,392
Components of Fund Balance:							
Reserved Components		624,632	240,095		240,095		240,095
Stores							
3% Required Reserve		3,185,543	2,903,772		3,017,449		3,083,779
Cash in County		0	0		0		0
Designated for Maintenance		488,920	0		0		0
Other Misc Designations		0	0		0		0
Restricted Fund Balances		0	0		0		0
Unappropriated Fund Balance		14,696,264	12,483,722		8,303,588		3,950,518

UNRESTRICTED GENERAL FUND - **REVISED**

MULTY-YEAR PROJECTION - *Adopted Budget Based on May Revise*

2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B C-A	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D E-C	2013-14 Projected Budget E
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MULTI-YEAR ASSUMPTIONS

**ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME
REVENUES EQUAL EXPENDITURES**

	2012-13 Changes	2013-14 Changes
REVENUES		
Revenue Limit Sources		
COLA	3.20%	2.70%
RL Deficit	19.7540%	19.7540%
Projected CBEDS Enrollment	11,849	11,797
Prior Year P2 ADA Net Charter Adjustment	11,283	11,250
Change in ADA from Prior Year	(34 ADA)	(33 ADA)
Change in Revenue Limit for loss of ADA	(183,281)	(182,710)
Projected 2011-12 Change to Base RL	1,903,767	1,641,092
Remove Placeholder Reduction	0	0
Charter Block Grant	0	0
Audit Adjustment	0	0
Total Additional Revenue Limit Sources	1,720,486	1,458,382
Federal Revenues		
Forest Reserve		
Total Change in Federal Revenues	0	0
Other State Revenues		
State Revenues Aligned to Actual		
CSR Flexibility Expires 2012-13		0
Lottery	(52,512)	(29,208)
Core Summer School		
Charter Categorical Block Grant		
SFSF Reauthorization	0	
Total Change in Other State Revenues	(52,512)	(29,208)
Other Local Revenues		
Parcel Tax Income	(23,195)	0
Rents & Leases	0	0
Interest	(50,000)	(50,000)
Adjust Other Local Income	0	0
Adjust Donations	0	0
Total Change in Other Local Revenues	(73,195)	(50,000)
TOTAL CHANGE TO REVENUES	1,594,779	1,379,174

UNRESTRICTED GENERAL FUND - REVISED

MULTY-YEAR PROJECTION - Adopted Budget Based on May Revise

	2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
EXPENDITURES						
Certificated Salaries			(1.0 FTE)		(2.0 FTE)	
Adjust FTE to Enrollment	\$62,772/FTE		(62,772)		(125,544)	
Estimated Step/Column Increases			643,669		650,000	
Position Control Changes						
Estimated Year End Savings						
Bargaining Unit Salary			424,376			
Management Changes			43,304			
Total Change in Certificated Salaries			1,048,577		524,456	
Classified Salaries						
Position Control Changes						
Estimated Year End Savings						
Estimated Setp Increases			320,807		325,000	
Bargaining Unit Changes			92,500			
Transfer to Federal Jobs Grant						
Total Change in Classified Salaries			413,307		325,000	
Employee Benefits						
Position Control Changes						
Position Control Changes						
Estimated Year End Savings						
Change in Health & Welfare est 8% Incr 50/50			600,000		600,000	
Certificated Bargaining Unit Changes			55,850			
Classified Bargaining Unit Changed			18,500			
Management Bargaining Unit Changes			7,234			
Eliminate Classified Golden Handshake thru 2012-13					0	
CUTA Red Plan One Time waiver of savings			0		0	
Total Change in Employee Benefits			681,584		600,000	
Books and Supplies						
Allocate Carryover						
Misc Program Adjustments						
Estimated Year End Savings						
Adjust Donations						
Total Change in Books and Supplies			0		0	
Services, Other Operating Expenses						
Allocate Carryover						
Misc Program Adjustments						
Estimated Year End Savings						
Donations						
District Wide Copier Lease Adjustment						
Utilities Increases			75,000		75,000	
Property & Liability Estimated Increase			75,000		75,000	
Total Change in Services, Other Oper. Expenses			150,000		150,000	
Capitol Outlay						
Other Changes to Capitol Outlay						
Estimated Year End Savings						
Total Change in Capitol Outlay			0		0	
Other Outgo						
Adjust CLC Parcel Tax Transfer to Actual						
Estimated Year End Savings						
OPEB Transfer to F71						
Other Changes to Other Outgo						
Total Change in Other Outgo			0		0	
Direct Support/Indirect Costs						
Changes to Indirect Costs-GF						
Changes to Indirect Costs-Other Funds						
Total Change in Other Outgo			0		0	
TOTAL CHANGES IN EXPENDITURES			2,293,468		1,599,456	

UNRESTRICTED GENERAL FUND - REVISED

MULTY-YEAR PROJECTION - Adopted Budget Based on May Revise

	2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In					0	
b) Out			0		0	
Other Sources/Uses						
a) Sources			0		0	
b) Uses			0		0	
Contributions to Restricted Programs			0		0	
Regular Special Education Contribution						
Adjust Regional Provider						
Regular Transportation						
Special Education Transportation						
RRMA						
IMFRP-One Time Contribution			0		0	
Total Change in Contributions			0		0	
TOTAL CHANGES IN OTHER FINANCING SOURCES			0		0	

Chico Unified School District
2011-12 Adopted Budget

RESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION - *Adopted Budget Based on May Revise*

		2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
REVENUES							
Revenue Limit Sources	8010-8099	298,347	298,347	0	298,347	0	298,347
Federal Sources	8100-8299	19,249,497	7,731,388	(231,388)	7,500,000	0	7,500,000
Other State Revenues	8300-8599	8,360,895	7,050,660	(50,660)	7,000,000	0	7,000,000
Other Local Revenues	8600-8799	3,876,795	4,088,596	(418,024)	3,670,572	0	3,670,572
TOTAL REVENUES		31,785,534	19,168,991	(700,072)	18,468,919	0	18,468,919
EXPENDITURES							
Certificated Salaries	1000-1999	17,317,747	9,258,745	116,255	9,375,000	50,000	9,425,000
Classified Salaries	2000-2999	8,287,251	8,208,620	91,380	8,300,000	75,000	8,375,000
Employee Benefits	3000-3999	7,731,449	8,179,068	220,932	8,400,000	200,000	8,600,000
Books and Supplies	4000-4999	8,945,109	2,655,964	(655,964)	2,000,000	(500,000)	1,500,000
Services, Other Operating Expenses	5000-5999	2,010,712	705,575	0	705,575	(5,575)	700,000
Capitol Outlay	6000-6999	6,047	0	0	0	0	0
Other Outgo	7100-7299 7400-7499	754,563	687,468	(55,592)	631,876	0	631,876
Direct Support/Indirect Costs	7300-7399	934,156	1,009,434	(109,434)	900,000	(200,000)	700,000
TOTAL EXPENDITURES		45,987,034	30,704,874	(392,423)	30,312,451	(380,575)	29,931,876
DECREASE (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES							
		(14,201,500)	(11,535,883)	(307,649)	(11,843,532)	380,575	(11,462,957)
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	10,188,488	11,535,883	0	11,535,883	0	11,535,883
TOTAL OTHER FINANCING SOURCES/USES		10,188,488	11,535,883	0	11,535,883	0	11,535,883
NET INCREASE (DECREASE) IN FUND BALANCE		(4,013,012)	0	(307,649)	(307,649)	380,575	72,926
Beginning Fund Balance		4,599,484	586,472		586,472		278,823
Ending Fund Balance		586,472	586,472		278,823		351,749
Components of Fund Balance:							
Restricted Balances		586,472	586,472		278,823		351,749
Unappropriated Fund Balance		0	0		0		0

Chico Unified School District
2011-12 Adopted Budget

TOTAL GENERAL FUND

MULTY-YEAR PROJECTION - *Adopted Budget Based on May Revise*

		2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
REVENUES							
Revenue Limit Sources	8010-8099	62,565,022	62,628,988	1,720,486	64,349,474	1,458,382	65,807,857
Federal Sources	8100-8299	19,305,490	7,781,299	(231,388)	7,549,911	0	7,549,911
Other State Revenues	8300-8599	18,379,088	16,056,221	(103,172)	15,953,049	(29,208)	15,923,841
Other Local Revenues	8600-8799	5,159,282	4,844,668	(491,219)	4,353,449	(50,000)	4,303,449
TOTAL REVENUES		105,408,882	91,311,176	894,707	92,205,883	1,379,174	93,585,058
EXPENDITURES							
Certificated Salaries	1000-1999	47,714,260	45,319,164	697,152	46,016,316	1,042,136	47,058,452
Classified Salaries	2000-2999	15,379,032	15,534,905	412,187	15,947,092	492,500	16,439,592
Employee Benefits	3000-3999	23,948,962	25,259,398	820,932	26,080,330	881,584	26,961,914
Books and Supplies	4000-4999	10,756,261	3,364,883	(655,964)	2,708,919	(500,000)	2,208,919
Services, Other Operating Expenses	5000-5999	6,634,001	5,536,398	150,000	5,686,398	144,425	5,830,823
Capitol Outlay	6000-6999	117,617	3,082	0	3,082	0	3,082
	7100-7299						
Other Outgo	7400-7499	1,514,560	1,451,404	(55,592)	1,395,812	0	1,395,812
Direct Support/Indirect Costs	7300-7399	(110,126)	(48,429)	(109,434)	(157,863)	(200,000)	(357,863)
TOTAL EXPENDITURES		105,954,567	96,420,805	1,259,281	97,680,086	1,860,645	99,540,731
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES							
		(545,685)	(5,109,629)	(364,574)	(5,474,203)	(481,471)	(5,955,674)
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	2,100,985	2,108,811	0	2,108,811	0	2,108,811
b) Out	7610-7629	(196,856)	(366,951)	0	(366,951)	0	(366,951)
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		1,904,129	1,741,860	0	1,741,860	0	1,741,860
NET INCREASE (DECREASE) IN FUND BALANCE		1,358,444	(3,367,769)	(364,574)	(3,732,343)	(481,471)	(4,213,814)
Beginning Fund Balance		18,358,954	19,581,831		16,214,061		12,481,719
<i>Audit Adjustment</i>		<i>(135,567)</i>					
Audited Beginning Balance		18,223,387	19,581,831		16,214,061		12,481,719
Ending Fund Balance		19,581,831	16,214,061		12,481,719		8,267,905
Components of Fund Balance:							
Reserved Components		682,012	240,095		240,095		240,095
<i>Audit Adjustment</i>							
3% Required Reserve		3,185,543	2,903,772		3,017,449		3,083,779
Designated for Textbooks					0		0
Designated for Maintenance		488,920			0		0
Other Misc Designations							
Restricted Fund Balances		586,472	586,472		278,823		351,749
Unappropriated Fund Balance		14,638,884	12,483,722		8,945,352		4,592,282

Chico Unified School District
2011-12 Adopted Budget

UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION - *Adopted Budget Based on May Revise*

		2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
REVENUES							
Revenue Limit Sources	8010-8099	62,266,675	62,330,641	1,720,486	64,051,127	1,458,382	65,509,510
Federal Sources	8100-8299	55,993	49,911	0	49,911	0	49,911
Other State Revenues	8300-8599	10,018,193	9,005,561	(52,512)	8,953,049	(29,208)	8,923,841
Other Local Revenues	8600-8799	1,282,487	756,072	(73,195)	682,877	(50,000)	632,877
TOTAL REVENUES		73,623,348	72,142,185	1,594,779	73,736,964	1,379,174	75,116,139
EXPENDITURES							
Certificated Salaries	1000-1999	30,396,513	36,060,419	580,897	36,641,316	992,136	37,633,452
Classified Salaries	2000-2999	7,091,781	7,326,285	320,807	7,647,092	417,500	8,064,592
Employee Benefits	3000-3999	16,217,513	17,080,330	600,000	17,680,330	681,584	18,361,914
Books and Supplies	4000-4999	1,811,152	708,919	0	708,919	0	708,919
Services, Other Operating Expenses	5000-5999	4,623,289	4,830,823	150,000	4,980,823	150,000	5,130,823
Capitol Outlay	6000-6999	111,570	3,082	0	3,082	0	3,082
Other Outgo	7100-7299						
	7400-7499	759,997	763,936	0	763,936	0	763,936
Direct Support/Indirect Costs	7300-7399	(1,044,282)	(1,057,863)	0	(1,057,863)	0	(1,057,863)
TOTAL EXPENDITURES		59,967,533	65,715,931	1,651,704	67,367,635	2,241,220	69,608,855
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES							
		13,655,815	6,426,254	(56,925)	6,369,329	(862,046)	5,507,283
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	2,100,985	2,108,811	0	2,108,811	0	2,108,811
b) Out	7610-7629	(196,856)	(366,951)	0	(366,951)	0	(366,951)
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(10,188,488)	(11,535,883)	0	(11,535,883)	0	(11,535,883)
TOTAL OTHER FINANCING SOURCES/USES		(8,284,359)	(9,794,023)	0	(9,794,023)	0	(9,794,023)
NET INCREASE (DECREASE) IN FUND BALANCE							
		5,371,456	(3,367,769)	(56,925)	(3,424,694)	(862,046)	(4,286,740)
Beginning Fund Balance		13,759,470	18,995,359		15,627,589		12,202,896
<i>Audit Adjustment</i>		<i>(135,567)</i>					
Audited Beginning Balance		13,623,903	18,995,359		0		0
Ending Fund Balance		18,995,359	15,627,589		12,202,896		7,916,156
Components of Fund Balance:							
Reserved Components		624,632	240,095		240,095		240,095
Stores							
3% Required Reserve		3,185,543	2,903,772		3,017,449		3,083,779
Cash in County		0	0		0		0
Designated for Maintenance		488,920	0		0		0
Other Misc Designations		0	0		0		0
Restricted Fund Balances		0	0		0		0
Unappropriated Fund Balance		14,696,264	12,483,722		8,945,352		4,592,282

UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION - *Adopted Budget Based on May Revise*

2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
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MULTI-YEAR ASSUMPTIONS

ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME REVENUES EQUAL EXPENDITURES

	2012-13 Changes	2013-14 Changes
REVENUES		
Revenue Limit Sources		
COLA	3.20%	2.70%
RL Deficit	19,7540%	19,7540%
Projected CBEDS Enrollment	11,849	11,797
Prior Year P2 ADA Net Charter Adjustment	11,283	11,250
Change in ADA from Prior Year	(34 ADA)	(33 ADA)
Change in Revenue Limit for loss of ADA	(183,281)	(182,710)
Projected 2011-12 Change to Base RL	1,903,767	1,641,092
Remove Placeholder Reduction	0	0
Charter Block Grant	0	0
Audit Adjustment	0	0
Total Additional Revenue Limit Sources	1,720,486	1,458,382
Federal Revenues		
Forest Reserve		
Total Change in Federal Revenues	0	0
Other State Revenues		
State Revenues Aligned to Actual		
CSR Flexibility Expires 2012-13		0
Lottery	(52,512)	(29,208)
Core Summer School		
Charter Categorical Block Grant		
SFSF Reauthorization	0	
Total Change in Other State Revenues	(52,512)	(29,208)
Other Local Revenues		
Parcel Tax Income	(23,195)	0
Rents & Leases	0	0
Interest	(50,000)	(50,000)
Adjust Other Local Income	0	0
Adjust Donations	0	0
Total Change in Other Local Revenues	(73,195)	(50,000)
TOTAL CHANGE TO REVENUES	1,594,779	1,379,174

UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION - *Adopted Budget Based on May Revise*

	2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
EXPENDITURES						
Certificated Salaries			(1.0 FTE)		(2.0 FTE)	
Adjust FTE to Enrollment	\$62,772/FTE		(62,772)		(125,544)	
Estimated Step/Column Increases			643,669		650,000	
Position Control Changes						
Estimated Year End Savings						
Bargaining Unit Salary					424,376	
Management Changes					43,304	
Total Change in Certificated Salaries			580,897		992,136	
Classified Salaries						
Position Control Changes						
Estimated Year End Savings						
Estimated Setp Increases			320,807		325,000	
Bargaining Unit Changes					92,500	
Transfer to Federal Jobs Grant						
Total Change in Classified Salaries			320,807		417,500	
Employee Benefits						
Position Control Changes						
Position Control Changes						
Estimated Year End Savings						
Change In Health & Welfare est 8% Incr 50/50			600,000		600,000	
Certificated Bargaining Unit Changes					55,850	
Classified Bargaining Unit Changed					18,500	
Management Bargaining Unit Changes					7,234	
Eliminate Classified Golden Handshake thru 2012-13					0	
CUTA Red Plan One Time waiver of savings			0		0	
Total Change in Employee Benefits			600,000		681,584	
Books and Supplies						
Allocate Carryover						
Misc Program Adjustments						
Estimated Year End Savings						
Adjust Donations						
Total Change in Books and Supplies			0		0	
Services, Other Operating Expenses						
Allocate Carryover						
Misc Program Adjustments						
Estimated Year End Savings						
Donations						
District Wide Copier Lease Adjustment						
Utilities Increases			75,000		75,000	
Property & Liability Estimated Increase			75,000		75,000	
Total Change in Services, Other Oper. Expenses			150,000		150,000	
Capitol Outlay						
Other Changes to Capitol Outlay						
Estimated Year End Savings						
Total Change in Capitol Outlay			0		0	
Other Outgo						
Adjust CLC Parcel Tax Transfer to Actual						
Estimated Year End Savings						
OPEB Transfer to F71						
Other Changes to Other Outgo						
Total Change in Other Outgo			0		0	
Direct Support/Indirect Costs						
Changes to Indirect Costs-GF						
Changes to Indirect Costs-Other Funds						
Total Change in Other Outgo			0		0	
TOTAL CHANGES IN EXPENDITURES			1,651,704		2,241,220	

UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION - Adopted Budget Based on May Revise

	2010-11 <i>Estimated Actuals</i>	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B c-a	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D e-c	2013-14 Projected Budget E
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In					0	
b) Out			0		0	
Other Sources/Uses						
a) Sources			0		0	
b) Uses			0		0	
Contributions to Restricted Programs			0		0	
Regular Special Education Contribution						
Adjust Regional Provider						
Regular Transportation						
Special Education Transportation						
RRMA						
IMFRP-One Time Contribution			0		0	
Total Change in Contributions			<u>0</u>		<u>0</u>	
TOTAL CHANGES IN OTHER FINANCING SOURCES			<u>0</u>		<u>0</u>	

Chico Unified School District
2011-12 Adopted Budget

RESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION - *Adopted Budget Based on May Revise*

		2010-11 Estimated Actuals	2011-12 Adopted Budget A	Variance 11-12 v. 12-13 B C-A	2012-13 Projected Budget C	Variance 12-13 v. 13-14 D E-C	2013-14 Projected Budget E
REVENUES							
Revenue Limit Sources	8010-8099	298,347	298,347	0	298,347	0	298,347
Federal Sources	8100-8299	19,249,497	7,731,388	(231,388)	7,500,000	0	7,500,000
Other State Revenues	8300-8599	8,360,895	7,050,660	(50,660)	7,000,000	0	7,000,000
Other Local Revenues	8600-8799	3,876,795	4,088,596	(418,024)	3,670,572	0	3,670,572
TOTAL REVENUES		31,785,534	19,168,991	(700,072)	18,468,919	0	18,468,919
EXPENDITURES							
Certificated Salaries	1000-1999	17,317,747	9,258,745	116,255	9,375,000	50,000	9,425,000
Classified Salaries	2000-2999	8,287,251	8,208,620	91,380	8,300,000	75,000	8,375,000
Employee Benefits	3000-3999	7,731,449	8,179,068	220,932	8,400,000	200,000	8,600,000
Books and Supplies	4000-4999	8,945,109	2,655,964	(655,964)	2,000,000	(500,000)	1,500,000
Services, Other Operating Expenses	5000-5999	2,010,712	705,575	0	705,575	(5,575)	700,000
Capitol Outlay	6000-6999	6,047	0	0	0	0	0
	7100-7299						
Other Outgo	7400-7499	754,563	687,468	(55,592)	631,876	0	631,876
Direct Support/Indirect Costs	7300-7399	934,156	1,009,434	(109,434)	900,000	(200,000)	700,000
TOTAL EXPENDITURES		45,987,034	30,704,874	(392,423)	30,312,451	(380,575)	29,931,876
DECREASE (DEFICIENCY) OF REVENUES EXCEEDS OTHER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES							
		(14,201,500)	(11,535,883)	(307,649)	(11,843,532)	380,575	(11,462,957)
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	10,188,488	11,535,883	0	11,535,883	0	11,535,883
TOTAL OTHER FINANCING SOURCES/USES		10,188,488	11,535,883	0	11,535,883	0	11,535,883
NET INCREASE (DECREASE) IN FUND BALANCE							
		(4,013,012)	0	(307,649)	(307,649)	380,575	72,926
Beginning Fund Balance		4,599,484	586,472		586,472		278,823
Ending Fund Balance		586,472	586,472		278,823		351,749
Components of Fund Balance:							
Restricted Balances		586,472	586,472		278,823		351,749
Unappropriated Fund Balance		0	0		0		0

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 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)			5,371,456.00	(4,013,011.00)	1,358,445.00	(3,367,769.54)	(0.20)	(3,367,769.74)	-347.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,759,469.69	4,599,483.14	18,358,952.83	18,995,358.69	586,472.14	19,581,830.83	6.7%
b) Audit Adjustments		9793	(135,567.00)	0.00	(135,567.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,623,902.69	4,599,483.14	18,223,385.83	18,995,358.69	586,472.14	19,581,830.83	7.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,623,902.69	4,599,483.14	18,223,385.83	18,995,358.69	586,472.14	19,581,830.83	7.5%
2) Ending Balance, June 30 (E + F1e)			18,995,358.69	586,472.14	19,581,830.83	15,627,589.15	586,471.94	16,214,061.09	-17.2%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00				
Stores		9712	276,989.66	0.00	276,989.66				
Prepaid Expenditures		9713	81,942.61	0.00	81,942.61				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	3,185,543.00	0.00	3,185,543.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	240,700.11	0.00	240,700.11				
Other Designations									
2010-11 Potential Maintenance Needs	0000	9780	488,920.00	586,507.58	1,075,427.58				
Special Education Site Carryover	6500	9780	488,920.00		488,920.00				
RRMA C/O & Planned Expenditures	8150	9780		42,852.00	42,852.00				
Local Pgms, Including MAA Set Aside	9010	9780		80,045.77	80,045.77				
		9780		463,609.81	463,609.81				
c) Undesignated Amount		9790	14,696,263.31	(35.44)	14,696,227.87				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				25,000.00	0.00	25,000.00	
Stores		9712				172,364.00	0.00	172,364.00	
Prepaid Expenditures		9713				42,731.41	0.00	42,731.41	
All Others		9719				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 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	62,266,675.00	298,347.00	62,565,022.00	62,330,641.00	298,347.00	62,628,988.00	0.1%
2) Federal Revenue		8100-8299	55,993.00	19,249,497.00	19,305,490.00	49,911.00	7,731,388.00	7,781,299.00	-59.7%
3) Other State Revenue		8300-8599	10,018,193.00	8,360,895.00	18,379,088.00	9,005,561.00	7,050,660.00	16,056,221.00	-12.6%
4) Other Local Revenue		8600-8799	1,282,487.00	3,876,795.00	5,159,282.00	756,072.00	4,088,596.00	4,844,668.00	-6.1%
5) TOTAL, REVENUES			73,623,348.00	31,785,534.00	105,408,882.00	72,142,185.00	19,168,991.00	91,311,176.00	-13.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,396,513.00	17,317,747.00	47,714,260.00	36,060,419.20	9,258,745.00	45,319,164.20	-5.0%
2) Classified Salaries		2000-2999	7,091,781.00	8,287,251.00	15,379,032.00	7,326,285.00	8,208,620.00	15,534,905.00	1.0%
3) Employee Benefits		3000-3999	16,217,513.00	7,731,448.50	23,948,961.50	17,080,330.34	8,179,068.20	25,259,398.54	5.5%
4) Books and Supplies		4000-4999	1,811,152.00	8,945,109.00	10,756,261.00	708,919.00	2,655,964.00	3,364,883.00	-68.7%
5) Services and Other Operating Expenditures		5000-5999	4,623,289.00	2,010,711.50	6,634,000.50	4,830,823.00	705,575.00	5,536,398.00	-16.5%
6) Capital Outlay		6000-6999	111,570.00	6,047.00	117,617.00	3,082.00	0.00	3,082.00	-97.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	759,997.00	754,563.00	1,514,560.00	763,936.00	687,468.00	1,451,404.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,044,282.00)	934,156.00	(110,126.00)	(1,057,863.00)	1,009,434.00	(48,429.00)	-56.0%
9) TOTAL, EXPENDITURES			59,967,533.00	45,987,033.00	105,954,566.00	65,715,931.54	30,704,874.20	96,420,805.74	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			13,655,815.00	(14,201,499.00)	(545,684.00)	6,426,253.46	(11,535,883.20)	(5,109,629.74)	836.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,100,985.00	0.00	2,100,985.00	2,108,811.00	0.00	2,108,811.00	0.4%
b) Transfers Out		7600-7629	196,856.00	0.00	196,856.00	366,951.00	0.00	366,951.00	86.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,188,488.00)	10,188,488.00	0.00	(11,535,883.00)	11,535,883.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,284,359.00)	10,188,488.00	1,904,129.00	(9,794,023.00)	11,535,883.00	1,741,860.00	-8.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Restricted		9740				0.00	586,515.45	586,515.45	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				2,903,772.00	0.00	2,903,772.00	
Unassigned/Unappropriated Amount		9790				12,483,721.74	(43.51)	12,483,678.23	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 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	20,107,289.28	(10,999,310.46)	9,107,978.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	240,700.11	0.00	240,700.11				
b) in Banks		9120	102,545.40	20,073.39	122,618.79				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	1,000.00	0.00	1,000.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	635,098.95	160,023.01	795,121.96				
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	276,989.66	0.00	276,989.66				
7) Prepaid Expenditures		9330	81,942.61	0.00	81,942.61				
8) Other Current Assets		9340	59,707.00	0.00	59,707.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			21,530,273.01	(10,819,214.06)	10,711,058.95				
H. LIABILITIES									
1) Accounts Payable		9500	8,665,916.98	15,728.48	8,681,645.46				
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	59,707.00	20.45	59,727.45				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			8,725,623.98	15,748.93	8,741,372.91				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			12,804,649.03	(10,834,962.99)	1,969,686.04				

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	39,697,384.00	0.00	39,697,384.00	40,951,037.00	0.00	40,951,037.00	3.2%
Charter Schools General Purpose Entitlement - State Aid		8015	1,319,866.00	0.00	1,319,866.00	1,584,068.00	0.00	1,584,068.00	20.0%
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	168,926.00	0.00	168,926.00	168,926.00	0.00	168,926.00	0.0%
Timber Yield Tax		8022	1,553.00	0.00	1,553.00	1,553.00	0.00	1,553.00	0.0%
Other Subventions/In-Lieu Taxes		8029	14,324.00	0.00	14,324.00	14,324.00	0.00	14,324.00	0.0%
County & District Taxes Secured Roll Taxes		8041	22,812,787.00	0.00	22,812,787.00	22,812,786.00	0.00	22,812,786.00	0.0%
Unsecured Roll Taxes		8042	1,530,088.00	0.00	1,530,088.00	1,530,088.00	0.00	1,530,088.00	0.0%
Prior Years' Taxes		8043	54,292.00	0.00	54,292.00	54,292.00	0.00	54,292.00	0.0%
Supplemental Taxes		8044	132,898.00	0.00	132,898.00	132,898.00	0.00	132,898.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(11,452,257.00)	0.00	(11,452,257.00)	(2,389,170.00)	0.00	(2,389,170.00)	-79.1%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	9,063,087.00	0.00	9,063,087.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	212,157.00	0.00	212,157.00	219,996.00	0.00	219,996.00	3.7%
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			63,555,105.00	0.00	63,555,105.00	65,080,798.00	0.00	65,080,798.00	2.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(298,347.00)		(298,347.00)	(298,347.00)		(298,347.00)	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		298,347.00	298,347.00		298,347.00	298,347.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	326,246.00	0.00	326,246.00	149,679.00	0.00	149,679.00	-54.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,316,329.00)	0.00	(1,316,329.00)	(2,601,489.00)	0.00	(2,601,489.00)	97.6%
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			62,266,675.00	298,347.00	62,565,022.00	62,330,641.00	298,347.00	62,628,988.00	0.1%
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	2,221,309.00	2,221,309.00	0.00	1,441,077.00	1,441,077.00	-35.1%
Special Education Discretionary Grants		8182	0.00	383,924.00	383,924.00	0.00	241,991.00	241,991.00	-37.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	55,993.00	0.00	55,993.00	49,911.00	0.00	49,911.00	-10.9%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		14,480,445.00	14,480,445.00		5,945,200.00	5,945,200.00	-58.9%
Vocational and Applied Technology Education	3500-3699	8290		104,660.00	104,660.00		103,120.00	103,120.00	-1.5%
Safe and Drug Free Schools	3700-3799	8290		38,568.00	38,568.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	2,020,591.00	2,020,591.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			55,993.00	19,249,497.00	19,305,490.00	49,911.00	7,731,388.00	7,781,299.00	-59.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		24,685.00	24,685.00		24,000.00	24,000.00	-2.8%
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		3,547,021.00	3,547,021.00		3,590,389.00	3,590,389.00	1.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		475,303.00	475,303.00		475,303.00	475,303.00	0.0%
Economic Impact Aid	7090-7091	8311		1,646,247.00	1,646,247.00		1,481,622.00	1,481,622.00	-10.0%
Spec. Ed. Transportation	7240	8311		138,193.00	138,193.00		138,193.00	138,193.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,927,800.00	0.00	1,927,800.00	1,875,321.00	0.00	1,875,321.00	-2.7%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	497,299.00	0.00	497,299.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,360,294.00	229,731.00	1,590,025.00	1,319,013.00	207,953.00	1,526,966.00	-4.0%
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%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		198,647.00	198,647.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		181,192.00	181,192.00		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence									

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 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)	
Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		231,300.00	231,300.00		216,000.00	216,000.00	-6.6%
All Other State Revenue	All Other	8590	6,232,800.00	1,688,576.00	7,921,376.00	5,811,227.00	917,200.00	6,728,427.00	-15.1%
TOTAL, OTHER STATE REVENUE			10,018,193.00	8,360,895.00	18,379,088.00	9,005,561.00	7,050,660.00	16,056,221.00	-12.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	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	100,000.00	0.00	100,000.00	121,000.00	0.00	121,000.00	21.0%
Interest		8660	127,076.00	0.00	127,076.00	107,076.00	0.00	107,076.00	-15.7%
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	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	2,413.00	0.00	2,413.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	98,123.00	144,278.00	242,401.00	137,989.00	608,018.00	746,007.00	207.8%
Other Local Revenue									

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 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)	
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	954,875.00	209,783.00	1,164,658.00	390,007.00	8,000.00	398,007.00	-65.8%
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		3,472,734.00	3,472,734.00		3,422,578.00	3,422,578.00	-1.4%
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			1,282,487.00	3,876,795.00	5,159,282.00	756,072.00	4,088,596.00	4,844,668.00	-6.1%
TOTAL, REVENUES			73,623,348.00	31,785,534.00	105,408,882.00	72,142,185.00	19,168,991.00	91,311,176.00	-13.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,087,978.00	16,239,785.00	41,327,763.00	30,539,509.20	8,623,122.00	39,162,631.20	-5.2%
Certificated Pupil Support Salaries		1200	2,199,617.00	418,089.00	2,617,706.00	2,294,169.00	121,108.00	2,415,277.00	-7.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,019,732.00	493,681.00	3,513,413.00	3,189,446.00	514,515.00	3,703,961.00	5.4%
Other Certificated Salaries		1900	89,186.00	166,192.00	255,378.00	37,295.00	0.00	37,295.00	-85.4%
TOTAL, CERTIFICATED SALARIES			30,396,513.00	17,317,747.00	47,714,260.00	36,060,419.20	9,258,745.00	45,319,164.20	-5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	72,912.00	5,723,329.00	5,796,241.00	75,260.00	5,834,136.00	5,909,396.00	2.0%
Classified Support Salaries		2200	2,415,115.00	1,603,289.00	4,018,404.00	2,533,774.00	1,628,332.00	4,162,106.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	608,585.00	233,653.00	842,238.00	512,612.00	209,485.00	722,097.00	-14.3%
Clerical, Technical and Office Salaries		2400	3,192,573.00	438,040.00	3,630,613.00	3,360,376.00	313,427.00	3,673,803.00	1.2%
Other Classified Salaries		2900	802,596.00	288,940.00	1,091,536.00	844,263.00	223,240.00	1,067,503.00	-2.2%
TOTAL, CLASSIFIED SALARIES			7,091,781.00	8,287,251.00	15,379,032.00	7,326,285.00	8,208,620.00	15,534,905.00	1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,790,189.00	911,934.00	3,702,123.00	2,884,889.79	752,509.00	3,637,398.79	-1.7%
PERS		3201-3202	735,333.00	842,518.50	1,577,851.50	740,602.00	838,282.00	1,578,884.00	0.1%
OASDI/Medicare/Alternative		3301-3302	1,066,173.00	784,253.50	1,850,426.50	1,046,551.02	725,885.00	1,772,436.02	-4.2%
Health and Welfare Benefits		3401-3402	8,145,386.00	3,442,350.00	11,587,736.00	8,685,815.31	4,059,467.00	12,745,282.31	10.0%
Unemployment Insurance		3501-3502	299,291.00	132,062.00	431,353.00	652,836.36	270,464.00	923,300.36	114.0%
Workers' Compensation		3601-3602	1,146,767.00	544,262.50	1,691,029.50	1,119,251.51	417,709.00	1,536,960.51	-9.1%
OPEB, Allocated		3701-3702	1,845,669.00	942,115.00	2,787,784.00	1,940,412.35	979,675.20	2,920,087.55	4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	188,705.00	131,953.00	320,658.00	9,972.00	135,077.00	145,049.00	-54.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,217,513.00	7,731,448.50	23,948,961.50	17,080,330.34	8,179,068.20	25,259,398.54	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	16,748.00	627,500.00	644,248.00	16,748.00	340,000.00	356,748.00	-44.6%
Books and Other Reference Materials		4200	7,968.00	80,246.00	88,214.00	8,093.00	10,000.00	18,093.00	-79.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,647,519.00	7,857,429.00	9,504,948.00	641,765.00	2,288,060.00	2,929,825.00	-69.2%
Noncapitalized Equipment		4400	138,917.00	379,934.00	518,851.00	42,313.00	17,904.00	60,217.00	-88.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,811,152.00	8,945,109.00	10,756,261.00	708,919.00	2,655,964.00	3,364,883.00	-68.7%
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	55,631.00	339,153.50	394,784.50	62,656.00	23,600.00	86,256.00	-78.2%
Dues and Memberships		5300	34,234.00	300.00	34,534.00	34,508.00	3,300.00	37,808.00	9.5%
Insurance		5400 - 5450	690,759.00	13,537.00	704,296.00	690,759.00	13,537.00	704,296.00	0.0%
Operations and Housekeeping Services		5500	2,019,851.00	0.00	2,019,851.00	2,019,741.00	0.00	2,019,741.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	410,816.00	87,185.00	498,001.00	602,287.00	27,173.00	629,460.00	26.4%
Transfers of Direct Costs		5710	181,600.00	(181,600.00)	0.00	182,757.00	(182,757.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	948,289.00	1,709,552.00	2,657,841.00	957,379.00	779,462.00	1,736,841.00	-34.7%
Communications		5900	282,109.00	42,584.00	324,693.00	280,736.00	41,260.00	321,996.00	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,623,289.00	2,010,711.50	6,634,000.50	4,830,823.00	705,575.00	5,536,398.00	-16.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,047.00	6,047.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	753.00	0.00	753.00	1,951.00	0.00	1,951.00	159.1%
Equipment Replacement		6500	110,817.00	0.00	110,817.00	1,131.00	0.00	1,131.00	-99.0%
TOTAL, CAPITAL OUTLAY			111,570.00	6,047.00	117,617.00	3,082.00	0.00	3,082.00	-97.4%
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	1,235.00	0.00	1,235.00	11,235.00	0.00	11,235.00	809.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	11,000.00	11,000.00	0.00	11,000.00	11,000.00	0.0%
Payments to County Offices		7142	0.00	400,560.00	400,560.00	0.00	381,473.00	381,473.00	-4.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 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)	
Debt Service									
Debt Service - Interest		7438	103,120.00	62,003.00	165,123.00	79,716.00	54,995.00	134,711.00	-18.4%
Other Debt Service - Principal		7439	655,642.00	281,000.00	936,642.00	672,985.00	240,000.00	912,985.00	-2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			759,997.00	754,563.00	1,514,560.00	763,936.00	687,468.00	1,451,404.00	-4.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(934,156.00)	934,156.00	0.00	(1,009,434.00)	1,009,434.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,126.00)	0.00	(110,126.00)	(48,429.00)	0.00	(48,429.00)	-56.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,044,282.00)	934,156.00	(110,126.00)	(1,057,863.00)	1,009,434.00	(48,429.00)	-56.0%
TOTAL, EXPENDITURES			59,967,533.00	45,987,033.00	105,954,566.00	65,715,931.54	30,704,874.20	96,420,805.74	-9.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,083,885.00	0.00	2,083,885.00	2,085,111.00	0.00	2,085,111.00	0.1%
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	17,100.00	0.00	17,100.00	23,700.00	0.00	23,700.00	38.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,100,985.00	0.00	2,100,985.00	2,108,811.00	0.00	2,108,811.00	0.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	196,856.00	0.00	196,856.00	366,951.00	0.00	366,951.00	86.4%
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			196,856.00	0.00	196,856.00	366,951.00	0.00	366,951.00	86.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 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)	
(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	(11,013,599.00)	11,013,599.00	0.00	(11,535,883.00)	11,535,883.00	0.00	0.0%
Contributions from Restricted Revenues		8990	825,111.00	(825,111.00)	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			(10,188,488.00)	10,188,488.00	0.00	(11,535,883.00)	11,535,883.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,284,359.00)	10,188,488.00	1,904,129.00	(9,794,023.00)	11,535,883.00	1,741,860.00	-8.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,449,900.00	2,607,779.00	6.4%
3) Other State Revenue		8300-8599	195,000.00	190,300.00	-2.4%
4) Other Local Revenue		8600-8799	786,758.00	732,000.00	-7.0%
5) TOTAL, REVENUES			3,431,658.00	3,530,079.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,366,632.00	1,482,858.00	8.5%
3) Employee Benefits		3000-3999	754,935.00	851,328.00	12.8%
4) Books and Supplies		4000-4999	1,345,774.00	1,443,310.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	51,047.00	71,105.00	39.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	110,126.00	48,429.00	-56.0%
9) TOTAL, EXPENDITURES			3,628,514.00	3,897,030.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(196,856.00)	(366,951.00)	86.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,856.00	366,951.00	86.4%
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			196,856.00	366,951.00	86.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	59,318.97	59,318.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,318.97	59,318.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,318.97	59,318.97	0.0%
2) Ending Balance, June 30 (E + F1e)			59,318.97	59,318.97	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	201,108.07		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	(141,789.10)		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		59,318.97	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(304,096.41)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,118.29)		
b) in Banks		9120	9,207.23		
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	552,430.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	201,108.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400	0.00		
TOTAL ASSETS			457,531.14		
H. LIABILITIES					
1) Accounts Payable		9500	123,297.30		
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			123,297.30		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			334,233.84		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	2,449,900.00	2,607,779.00	6.4%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,449,900.00	2,607,779.00	6.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	195,000.00	190,300.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			195,000.00	190,300.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(10,000.00)	(5,000.00)	-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	796,758.00	737,000.00	-7.5%
TOTAL, OTHER LOCAL REVENUE			786,758.00	732,000.00	-7.0%
TOTAL, REVENUES			3,431,658.00	3,530,079.00	2.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	1,113,432.00	1,265,000.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	178,324.00	150,858.00	-15.4%
Clerical, Technical and Office Salaries		2400	74,876.00	67,000.00	-10.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,366,632.00	1,482,858.00	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PFRS		3201-3202	101,937.00	130,034.00	27.6%
I/Medicare/Alternative		3301-3302	105,464.00	111,190.00	5.4%
Health and Welfare Benefits		3401-3402	328,599.00	363,559.00	10.6%
Unemployment Insurance		3501-3502	4,128.00	23,705.00	474.2%
Workers' Compensation		3601-3602	39,429.00	41,198.00	4.5%
OPEB, Allocated		3701-3702	107,576.00	115,429.00	7.3%
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	67,802.00	66,213.00	-2.3%
TOTAL, EMPLOYEE BENEFITS			754,935.00	851,328.00	12.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	131,717.00	1,418,310.00	976.8%
Noncapitalized Equipment		4400	35,700.00	25,000.00	-30.0%
Food		4700	1,178,357.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,345,774.00	1,443,310.00	7.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,077.00	5,077.00	0.0%
Dues and Memberships		5300	397.00	397.00	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	18,136.00	25,125.00	38.5%
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	19,833.00	32,902.00	65.9%
Communications		5900	7,604.00	7,604.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,047.00	71,105.00	39.3%
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	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	110,126.00	48,429.00	-56.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,126.00	48,429.00	-56.0%
TOTAL, EXPENDITURES			3,628,514.00	3,897,030.00	7.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	196,856.00	366,951.00	86.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			196,856.00	366,951.00	86.4%
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%
1-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)			196,856.00	366,951.00	86.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	24,000.00	2,500.00	-89.6%
5) TOTAL, REVENUES			24,000.00	2,500.00	-89.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	0.0%
6) Capital Outlay		6000-6999	774,427.00	193,148.00	-75.1%
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			804,427.00	223,148.00	-72.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(780,427.00)	(220,648.00)	-71.7%
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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(780,427.00)	(220,648.00)	-71.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,220,657.18	440,230.18	-63.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,220,657.18	440,230.18	-63.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,220,657.18	440,230.18	-63.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	440,230.18		
Committed Balance	0000	9780	440,230.18		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		219,582.18	
Deferred Maintenance Projects	0000	9780		219,582.18	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11		2011-12 Budget	Percent Difference
			Estimated	Actuals		
G. ASSETS						
1) Cash						
a) in County Treasury		9110		414,132.06		
1) Fair Value Adjustment to Cash in County Treasury		9111		29,661.68		
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		
Fixed Assets		9400		0.00		
TOTAL ASSETS				443,793.74		
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)				443,793.74		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	24,000.00	2,500.00	-89.6%
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%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,000.00	2,500.00	-89.6%
TOTAL, REVENUES			24,000.00	2,500.00	-89.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	30,000.00	30,000.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	774,427.00	193,148.00	-75.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			774,427.00	193,148.00	-75.1%
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			804,427.00	223,148.00	-72.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	831,872.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			981,872.00	150,000.00	-84.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,065.00	0.00	-100.0%
3) Employee Benefits		3000-3999	27,949.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,666.00	2,500.00	-31.8%
6) Capital Outlay		6000-6999	4,393,665.00	3,698,368.00	-15.8%
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			4,493,345.00	3,700,868.00	-17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,511,473.00)	(3,550,868.00)	1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,436,670.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,436,670.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,948,143.00)	(3,550,868.00)	-28.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	23,959,486.56	19,011,343.56	-20.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			23,959,486.56	19,011,343.56	-20.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			23,959,486.56	19,011,343.56	-20.7%
2) Ending Balance, June 30 (E + F1e)					
			19,011,343.56	15,460,475.56	-18.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	19,011,345.56		
Committed Balance					
	0000	9780	19,011,345.56		
c) Undesignated Amount					
		9790	(2.00)		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		15,460,475.56	
Building Projects					
	0000	9780		15,460,475.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,022,812.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	589,496.51		
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		
Fixed Assets		9400			
TOTAL ASSETS			18,612,308.84		
H. LIABILITIES					
1) Accounts Payable		9500	5,612.27		
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			
TOTAL LIABILITIES			5,612.27		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			18,606,696.57		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	831,872.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			831,872.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	0.0%
TOTAL, REVENUES			981,872.00	150,000.00	-84.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	68,065.00	0.00	-100.0%
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			68,065.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,063.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,050.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	11,909.00	0.00	-100.0%
Unemployment Insurance		3501-3502	475.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,920.00	0.00	-100.0%
Allocated		3701-3702	0.00	0.00	0.0%
Paid, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,532.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,949.00	0.00	-100.0%
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%
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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,666.00	2,500.00	-31.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,666.00	2,500.00	-31.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,393,665.00	3,698,368.00	-15.8%
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			4,393,665.00	3,698,368.00	-15.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,493,345.00	3,700,868.00	-17.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	1,436,670.00	0.00	-100.0%
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			1,436,670.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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)			(1,436,670.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	820,000.00	1,010,000.00	23.2%
5) TOTAL, REVENUES			820,000.00	1,010,000.00	23.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	175,013.00	285,825.00	63.3%
3) Employee Benefits		3000-3999	78,206.00	134,629.00	72.1%
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	2,767,398.00	New
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			253,219.00	3,187,852.00	1158.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			566,781.00	(2,177,852.00)	-484.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,100.00	23,700.00	38.6%
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			(17,100.00)	(23,700.00)	38.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			549,681.00	(2,201,552.00)	-500.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,997,822.78	11,547,503.78	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,997,822.78	11,547,503.78	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,997,822.78	11,547,503.78	5.0%
2) Ending Balance, June 30 (E + F1e)			11,547,503.78	9,345,951.78	-19.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	11,547,503.78		
Committed Balance	0000	9780	11,547,503.78		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		9,345,951.78	
Capital Facilities Projects	0000	9780		9,345,951.78	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,469,947.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	247,668.19		
b) in Banks		9120	9,578.25		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	(9,578.25)		
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		
Fixed Assets		9400			
TOTAL ASSETS			11,717,616.14		
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)			11,717,616.14		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	250,000.00	220,000.00	-12.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	570,000.00	790,000.00	38.6%
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			820,000.00	1,010,000.00	23.2%
TOTAL, REVENUES			820,000.00	1,010,000.00	23.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	175,013.00	285,825.00	63.3%
TOTAL, CLASSIFIED SALARIES			175,013.00	285,825.00	63.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,726.00	32,584.00	74.0%
CRSDI/Medicare/Alternative		3301-3302	13,389.00	21,865.00	63.3%
Life and Welfare Benefits		3401-3402	35,680.00	63,115.00	76.9%
Unemployment Insurance		3501-3502	1,260.00	4,602.00	265.2%
Workers' Compensation		3601-3602	5,091.00	7,833.00	53.9%
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	4,060.00	4,630.00	14.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			78,206.00	134,629.00	72.1%
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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	2,767,398.00	New
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	2,767,398.00	New
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			253,219.00	3,187,852.00	1158.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	17,100.00	23,700.00	38.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,100.00	23,700.00	38.6%
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%
TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,100.00)	(23,700.00)	38.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	1,436,670.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,000.00	7,000.00	-30.0%
5) TOTAL, REVENUES			1,446,670.00	7,000.00	-99.5%
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	2,125,236.00	0.00	-100.0%
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			2,125,236.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(678,566.00)	7,000.00	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,436,670.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,436,670.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			758,104.00	7,000.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,727.28	836,831.28	962.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,727.28	836,831.28	962.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,727.28	836,831.28	962.9%
2) Ending Balance, June 30 (E + F1e)			836,831.28	843,831.28	0.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	836,831.28		
Committed Balance	0000	9780	2,701.90		
Committed Balance	7710	9780	834,129.38		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		841,129.38	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,701.90	
Facilities Projects	0000	9780		2,701.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,943,631.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,701.90		
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		
Fixed Assets		9400			
TOTAL ASSETS			7,946,333.42		
H. LIABILITIES					
1) Accounts Payable		9500	26.38		
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			26.38		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			7,946,307.04		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,436,670.00	0.00	-100.0%
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			1,436,670.00	0.00	-100.0%
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	10,000.00	7,000.00	-30.0%
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			10,000.00	7,000.00	-30.0%
TOTAL, REVENUES			1,446,670.00	7,000.00	-99.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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%
Allocated		3701-3702	0.00	0.00	0.0%
Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	2,125,236.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,125,236.00	0.00	-100.0%
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			2,125,236.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	1,436,670.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,436,670.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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)			1,436,670.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	2,515,785.00	2,752,209.00	9.4%
5) TOTAL, REVENUES			2,515,785.00	2,752,209.00	9.4%
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	462,168.00	820,417.00	77.5%
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			462,168.00	820,417.00	77.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,053,617.00	1,931,792.00	-5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,083,885.00	2,085,111.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,083,885.00)	(2,085,111.00)	0.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,268.00)	(153,319.00)	406.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	978,023.32	947,755.32	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			978,023.32	947,755.32	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			978,023.32	947,755.32	-3.1%
2) Ending Balance, June 30 (E + F1e)			947,755.32	794,436.32	-16.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	947,755.32		
Committed Balance	0000	9780	947,755.32		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		794,436.32	
Capital Outlay Projects	0000	9780		794,436.32	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Option	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,080,729.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	15,628.53		
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		
Fixed Assets		9400			
TOTAL ASSETS			3,096,358.20		
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)			3,096,358.20		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		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	2,480,785.00	2,722,209.00	9.7%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	30,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,515,785.00	2,752,209.00	9.4%
TOTAL, REVENUES			2,515,785.00	2,752,209.00	9.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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%
\ Allocated		3701-3702	0.00	0.00	0.0%
\, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	462,168.00	820,417.00	77.5%
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			462,168.00	820,417.00	77.5%
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			462,168.00	820,417.00	77.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	2,083,885.00	2,085,111.00	0.1%
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			2,083,885.00	2,085,111.00	0.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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)			(2,083,885.00)	(2,085,111.00)	0.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	14,003.00	13,808.00	-1.4%
4) Other Local Revenue		8600-8799	4,528,747.00	2,830,094.00	-37.5%
5) TOTAL, REVENUES			4,542,750.00	2,843,902.00	-37.4%
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	5,511,570.00	4,111,525.00	-25.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,511,570.00	4,111,525.00	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(968,820.00)	(1,267,623.00)	30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(968,820.00)	(1,267,623.00)	30.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,848,223.20	3,879,403.20	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,848,223.20	3,879,403.20	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,848,223.20	3,879,403.20	-20.0%
2) Ending Balance, June 30 (E + F1e)			3,879,403.20	2,611,780.20	-32.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	3,879,403.20		
Committed Balance	0000	9780	3,879,403.20		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,611,780.20	
Bond Commitments	0000	9780		2,611,780.20	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,344,493.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	112,170.07		
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		
Fixed Assets		9400			
TOTAL ASSETS			4,456,663.16		
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)			4,456,663.16		

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	12,557.00	12,180.00	-3.0%
Other Subventions/In-Lieu Taxes		8572	1,446.00	1,628.00	12.6%
TOTAL, OTHER STATE REVENUE			14,003.00	13,808.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	4,357,947.00	2,631,368.00	-39.6%
Unsecured Roll		8612	109,328.00	133,031.00	21.7%
Prior Years' Taxes		8613	2,910.00	4,810.00	65.3%
Supplemental Taxes		8614	21,429.00	20,786.00	-3.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	37,133.00	40,099.00	8.0%
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			4,528,747.00	2,830,094.00	-37.5%
TOTAL, REVENUES			4,542,750.00	2,843,902.00	-37.4%

Option	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,610,000.00	1,685,000.00	4.7%
Bond Interest and Other Service Charges		7434	3,901,570.00	2,426,525.00	-37.8%
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)			5,511,570.00	4,111,525.00	-25.4%
TOTAL EXPENDITURES			5,511,570.00	4,111,525.00	-25.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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: General Fund		7614	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%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	6,072.00	4,721.00	-22.2%
5) TOTAL, REVENUES			6,072.00	4,721.00	-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)			6,072.00	4,721.00	-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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,072.00	4,721.00	-22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,078.42	250,150.42	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,078.42	250,150.42	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,078.42	250,150.42	2.5%
2) Ending Balance, June 30 (E + F1e)			250,150.42	254,871.42	1.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	250,150.42		
Committed Balance	0000	9780	250,150.42		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		254,871.42	
Debt Service Commitments	0000	9780		254,871.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	238,347.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,556.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,716.10		
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		
Fixed Assets		9400			
TOTAL ASSETS			247,619.35		
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)			247,619.35		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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					
Interest		8660	6,072.00	4,721.00	-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%
TOTAL, OTHER LOCAL REVENUE			6,072.00	4,721.00	-22.2%
TOTAL, REVENUES			6,072.00	4,721.00	-22.2%
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%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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 Certificates of Participation		8971	0.00	0.00	0.0%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

ANNUAL BUDGET REPORT:
July 1, 2011 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: District Office Reception Desk
Date: June 10, 2011

Place: Chico City Council Chambers
Date: 421 Main Street
Time: 06:00 PM

Adoption Date: June 15, 2011

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

Contact person for additional information on the budget reports:

Name: Maureen Fitzgerald

Telephone: 530-891-3000 Ext. 112

Title: Assistant Superintendent

E-mail: mfitzgerald@chicousd.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	N M.
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) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. 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.	n/a	
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 tax, 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

LEMENTAL INFORMATION (continued)			No	Yes
S3	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 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	
	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:
JPA: Norh Valley Schools Insurance Group

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Maureen Fitzgerald

Title: Assistant Superintendent, Business Services

Telephone: 530-891-3000 Ext. 111

E-mail: mfitsgerald@chicousd.org

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

Assumptions 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 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	12,251.00	12,245.68	0.0%	Met
Second Prior Year (2009-10)	12,142.00	12,131.86	0.1%	Met
First Prior Year (2010-11)	11,480.00	11,499.45	N/A	Met
Fiscal Year (2011-12) (Criterion 4A1, Step 2a)	11,316.57			

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 year: 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 (2008-09)		12,824	13,468	N/A	Met
Second Prior Year (2009-10)		12,239	12,985	N/A	Met
First Prior Year (2010-11)		11,881	11,881	0.0%	Met
Budget Year (2011-12)		11,890			

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 (2008-09)	12,128	13,468	90.1%
Second Prior Year (2009-10)	11,655	12,985	89.8%
First Prior Year (2010-11)	11,499	11,881	96.8%
		Historical Average Ratio:	92.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		92.7%

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 (2011-12)	11,317	11,890	95.2%	Not Met
1st Subsequent Year (2012-13)	11,283	11,849	95.2%	Not Met
2nd Subsequent Year (2013-14)	11,249	11,797	95.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due declining enrollment the funded Revenue Limit ADA is based on Prior Year P2 ADA

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 (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,365.62	6,508.62	6,717.62	6,899.62
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,222.16	5,222.91	5,390.62	5,536.67
d. Prior Year Funded BRL per ADA		5,222.16	5,222.91	5,390.62
e. Difference (Step 1c minus Step 1d)		0.75	167.71	146.05
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.01%	3.21%	2.71%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	11,499.45	11,316.57	11,282.83	11,249.
b. Prior Year Revenue Limit (Funded) ADA		11,499.45	11,316.57	11,282.83
c. Difference (Step 2a minus Step 2b)		(182.88)	(33.74)	(33.81)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.59%	-0.30%	-0.30%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-1.58%	2.91%	2.41%
Revenue Limit Standard (Step 3, plus/minus 1%):		-2.58% to -.58%	1.91% to 3.91%	1.41% to 3.41%

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 (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	22,537,855.00	22,545,693.00	22,545,693.00	22,545,693.00
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

3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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 (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit Fund 01, Objects 8011, 8020-8089)	62,235,239.00	63,496,730.00	65,217,216.00	66,675,599.00
District's Projected Change in Revenue Limit:		2.03%	2.71%	2.24%
Revenue Limit Standard:		-2.58% to -.58%	1.91% to 3.91%	1.41% to 3.41%
Status:		Not Met	Met	Met

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)

The district declining enrollment position has softened with a smaller decline projected for 11-12 and the two subsequent year along with the Governor's proposed "flat" funding for 2011-12 has attributed to the change is standard.

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 t 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 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 (2008-09)	63,747,868.15	68,159,261.53	93.5%
Second Prior Year (2009-10)	59,237,361.09	64,639,703.76	91.6%
First Prior Year (2010-11)	53,705,807.00	59,967,533.00	89.6%
Historical Average Ratio:			91.6%

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
		3.0%	3.0%
	88.6% to 94.6%	88.6% to 94.6%	88.6% to 94.6%

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 (2011-12)	60,467,034.54	65,715,931.54	92.0%	Met
1st Subsequent Year (2012-13)	61,968,738.20	67,367,635.20	92.0%	Met
2nd Subsequent Year (2013-14)	64,059,958.20	69,608,855.20	92.0%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.58%	2.91%	2.41%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.58% to 8.42%	-7.09% to 12.91%	-7.59% to 12.41%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.58% to 3.42%	-2.09% to 7.91%	-2.59% to 7.41%

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 (2010-11)	19,305,490.00		
Budget Year (2011-12)	7,781,299.00	-59.69%	Yes
1st Subsequent Year (2012-13)	7,549,911.00	-2.97%	Yes
2nd Subsequent Year (2013-14)	7,549,911.00	0.00%	No

Explanation:
(required if Yes)

Federal Stimulus funding and categorical carryover does not continue into 2011-12 and subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	18,379,088.00		
Budget Year (2011-12)	16,056,221.00	-12.64%	Yes
1st Subsequent Year (2012-13)	15,953,049.00	-0.64%	No
2nd Subsequent Year (2013-14)	15,923,841.00	-0.18%	No

Explanation:
(required if Yes)

Categorical carryovers in 10-11 do not continue into 11-12 or subsequent years

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	5,159,282.00		
Budget Year (2011-12)	4,844,668.00	-6.10%	No
1st Subsequent Year (2012-13)	4,353,449.00	-10.14%	Yes
2nd Subsequent Year (2013-14)	4,303,449.00	-1.15%	No

Explanation:
(required if Yes)

Local donation and grant carryover balances are spend down.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	10,756,261.00		
Budget Year (2011-12)	3,364,883.00	-68.72%	Yes
1st Subsequent Year (2012-13)	2,708,919.00	-19.49%	Yes
2nd Subsequent Year (2013-14)	2,208,919.00	-18.46%	Yes

Explanation:
(required if Yes)

Restricted programs are adjusted to match revenue

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

First Prior Year (2010-11)	6,634,000.50		
Budget Year (2011-12)	5,536,398.00	-16.55%	Yes
1st Subsequent Year (2012-13)	5,686,398.00	2.71%	No
2nd Subsequent Year (2013-14)	5,830,823.00	2.54%	No

Explanation:
(required if Yes)

Restricted programs are adjusted to match revenue

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 (2010-11)	42,843,860.00		
Budget Year (2011-12)	28,682,188.00	-33.05%	Not Met
1st Subsequent Year (2012-13)	27,856,409.00	-2.88%	Met
2nd Subsequent Year (2013-14)	27,777,201.00	-0.28%	Met

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

First Prior Year (2010-11)	17,390,261.50		
Budget Year (2011-12)	8,901,281.00	-48.81%	Not Met
1st Subsequent Year (2012-13)	8,395,317.00	-5.68%	Met
2nd Subsequent Year (2013-14)	8,039,742.00	-4.24%	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 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 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 Stimulus funding and categorical carryover does not continue into 2011-12 and subsequent years.

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

categorical carryovers in 10-11 do not continue into 11-12 or subsequent years

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

Local donation and grant carryover balances are spend down.

- 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)

Restricted programs are adjusted to match revenue

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

Restricted programs are adjusted to match revenue

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) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

3. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	96,787,756.74			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	96,787,756.74	967,877.57	2,085,111.00	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 checked="" 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 (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	3,106,983.00	3,010,688.00	3,185,543.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	5,886,330.53	8,027,214.82	14,696,263.31
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(20.65)	(38.73)	(41.90)
d. Available Reserves (Lines 1a through 1c)	8,993,313.53	11,037,864.09	17,881,764.41
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	103,566,097.14	100,356,263.35	106,151,422.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	103,566,097.14	100,356,263.35	106,151,422.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	8.7%	11.0%	16.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.9%	3.7%	5.6%

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 (2008-09)	7,346,634.00	68,180,836.33	N/A	Met
Second Prior Year (2009-10)	(359,230.85)	66,384,982.24	0.5%	Met
First Prior Year (2010-11)	5,371,456.00	60,164,389.00	N/A	Met
Budget Year (2011-12) (Information only)	(3,367,769.54)	66,082,882.54		

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 a 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 (2008-09)	7,239,401.30	7,239,401.30	0.0%	Met
Second Prior Year (2009-10)	7,476,879.30	14,118,700.54	N/A	Met
First Prior Year (2010-11)	11,397,922.00	13,623,902.69	N/A	Met
Budget Year (2011-12) (Information only)	18,995,358.69			

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.

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 applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$60,000 (greater of)	0	to	300
4% or \$60,000 (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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	11,317	11,283	11,249
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	96,787,756.74	98,047,037.20	99,907,682.20
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	96,787,756.74	98,047,037.20	99,907,682.20
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,903,632.70	2,941,411.12	2,997,230.47
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,903,632.70	2,941,411.12	2,997,230.47

C. Calculating the District's Budgeted Reserve Amount

NOTE: 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. Data are extracted or calculated.

Reserve Amounts	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Unrestricted resources 0000-1999 except Line 4):			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,903,772.00	3,017,449.00	3,083,779.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,483,721.74	8,945,350.92	4,592,281.80
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)	(43.51)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	15,387,450.23	11,962,799.92	7,676,060.80
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.90%	12.20%	7.68%
District's Reserve Standard (Section 10B, Line 7):	2,903,632.70	2,941,411.12	2,997,230.47
Status:	Met	Met	Met

D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

35. 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

5A. 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 (2010-11)	(11,013,599.00)			
Budget Year (2011-12)	(11,535,883.00)	522,284.00	4.7%	Met
1st Subsequent Year (2012-13)	(11,535,883.00)	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	(11,535,883.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	2,100,985.00			
Budget Year (2011-12)	2,108,811.00	7,826.00	0.4%	Met
1st Subsequent Year (2012-13)	2,108,811.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	2,108,811.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	196,856.00			
Budget Year (2011-12)	366,951.00	170,095.00	86.4%	Not Met
1st Subsequent Year (2012-13)	366,951.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	366,951.00	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.

5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increase transfers out to Cafeteria Fund

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

Project Information:
(required if YES)

7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	21,053,366.00
b. OPEB unfunded actuarial accrued liability (UAAL)	21,053,366.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2009

5. OPEB Contributions

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,423,840.00	2,423,840.00	2,423,840.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,035,516.55	3,035,516.55	3,035,516.55
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,572,600.00	1,572,600.00	1,572,600.00
d. Number of retirees receiving OPEB benefits	124	124	124

37. 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.).

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

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

21,053,366.00
21,053,366.00
Actuarial
Jul 01, 2009

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

Data must be entered.

5. OPEB Contributions

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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)	3,035,516.55	3,035,516.55	3,035,516.55
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

--

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

18. 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) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	596.0	597.0	596.0	594.0

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Is Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

425,472

7. Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0	0	0

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
9,558,962	9,933,962	10,308,962
100.0%	100.0%	100.0%
7.5%	8.0%	8.0%

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
625,000	638,209	649,209
1.5%	1.5%	1.5%

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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.):

B. 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) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	480.3	480.3	480.3	480.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	0	0	0

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
2,549,056	2,724,056	2,899,000
100.0%	100.0%	100.0%
7.8%	8.0%	8.0%

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
308,028	308,028	311,028
2.0%	2.0%	2.0%

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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.):

C. 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) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	56.7	56.7	56.7	56.7

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes	Yes
Total cost of salary settlement	88,530	88,530	88,530
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.9%	1.9%	1.9%

Negotiations Not Settled

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

10,029

Amount included for any tentative salary schedule increases

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Amount included for any tentative salary schedule increases	0	0	0

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes	Yes
Total cost of H&W benefits	637,264	687,264	737,264
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	7.8%	8.0%	8.0%

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes	Yes
Cost of step and column adjustments	18,239	18,250	18,260

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	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?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Unified
County

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
General Education			7,343.35	7,610.67	7,610.67	7,610.67
a. Kindergarten	789.06	789.06				
b. Grades One through Three	2,425.60	2,425.60				
c. Grades Four through Six	2,338.94	2,338.94				
d. Grades Seven and Eight	1,789.75	1,789.75				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
Special Education						
a. Special Day Class	286.09	286.09	286.09			
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
TOTAL, ELEMENTARY	7,629.44	7,629.44	7,629.44	7,610.67	7,610.67	7,610.67
HIGH SCHOOL						
General Education			3,698.58	3,705.90	3,705.90	3,705.90
a. Grades Nine through Twelve	3,698.58	3,698.58				
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
Special Education						
a. Special Day Class	171.43	171.43	171.43			
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
TOTAL, HIGH SCHOOL	3,870.01	3,870.01	3,870.01	3,705.90	3,705.90	3,705.90
COUNTY SUPPLEMENT						
County Community Schools (EC 1982[a])						
Elementary						
High School						
Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,499.45	11,499.45	11,499.45	11,316.57	11,316.57	11,316.57
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	11,499.45	11,499.45	11,499.45	11,316.57	11,316.57	11,316.57
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), currently in effect for a five-year period from 2008-09 through 2012-13.

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

04 61424 000C
 Form 5

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(48,429.00)				
Other Sources/Uses Detail					2,108,811.00	366,951.00		
Fund Reconciliation								
SPECIAL SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	48,429.00	0.00				
Other Sources/Uses Detail					366,951.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
23 FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	23,700.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,085,111.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	48,429.00	(48,429.00)	2,475,762.00	2,475,762.00		

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(110,126.00)				
Other Sources/Uses Detail					2,100,985.00	196,856.00		
Fund Reconciliation							0.00	0.00
FOR SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	110,126.00	0.00				
Other Sources/Uses Detail					196,856.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
3 FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,436,670.00		
Fund Reconciliation							0.00	0.00
CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	17,100.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,436,670.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,083,685.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	110,126.00	(110,126.00)	3,734,511.00	3,734,511.00	0.00	0.00

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	62,330,641.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,508.62	3.21%	6,717.62	2.71%	6,899.62
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		11,316.57	-0.30%	11,282.83	-0.30%	11,249.02
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		73,655,253.83	2.90%	75,793,764.46	2.40%	77,613,963.37
d. Other Revenue Limit (Form RL, lines 6 thru 14)		578,214.00	0.95%	583,719.00	-0.48%	580,910.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		74,233,467.83	2.89%	76,377,483.46	2.38%	78,194,873.37
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficitated Revenue Limit (Line A1e times line A1f, ID 0284)		59,569,388.59	2.89%	61,289,875.38	2.38%	62,748,258.08
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		1,584,068.00	0.00%	1,584,068.00	0.00%	1,584,068.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(298,347.00)	0.00%	(298,347.00)	0.00%	(298,347.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		1,475,531.00	0.00%	1,475,531.00	0.00%	1,475,531.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		62,330,640.59	2.76%	64,051,127.38	2.28%	65,509,510.08
2. Federal Revenues	8100-8299	49,911.00	0.00%	49,911.00	0.00%	49,911.00
3. Other State Revenues	8300-8599	9,005,561.00	-0.58%	8,953,049.00	-0.33%	8,923,841.00
4. Other Local Revenues	8600-8799	756,072.00	-9.68%	682,877.00	-7.32%	632,877.00
5. Other Financing Sources	8900-8999	(9,427,072.00)	0.00%	(9,427,072.00)	0.00%	(9,427,072.00)
6. Total (Sum lines A1k thru A5)		62,715,112.59	2.54%	64,309,892.38	2.14%	65,689,067.08
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				36,060,419.20		36,641,316.20
b. Step & Column Adjustment				643,669.00		650,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(62,772.00)		342,136.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,060,419.20	1.61%	36,641,316.20	2.71%	37,633,452.20
2. Classified Salaries						
a. Base Salaries				7,326,285.00		7,647,092.00
b. Step & Column Adjustment				320,807.00		325,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						92,500.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,326,285.00	4.38%	7,647,092.00	5.46%	8,064,592.00
3. Employee Benefits	3000-3999	17,080,330.34	3.51%	17,680,330.00	3.86%	18,361,914.00
4. Books and Supplies	4000-4999	708,919.00	0.00%	708,919.00	0.00%	708,919.00
5. Services and Other Operating Expenditures	5000-5999	4,830,823.00	3.11%	4,980,823.00	3.01%	5,130,823.00
6. Capital Outlay	6000-6999	3,082.00	0.00%	3,082.00	0.00%	3,082.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	763,936.00	0.00%	763,936.00	0.00%	763,936.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,057,863.00)	0.00%	(1,057,863.00)	0.00%	(1,057,863.00)
9. Other Financing Uses	7600-7699	366,951.00	0.00%	366,951.00	0.00%	366,951.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		66,082,882.54	2.50%	67,734,586.20	3.31%	69,975,806.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,367,769.95)		(3,424,693.82)		(4,286,739.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,995,358.69		15,627,588.74		12,202,894.92
2. Ending Fund Balance (Sum lines C and D1)		15,627,588.74		12,202,894.92		7,916,155.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	240,095.41		240,095.00		240,095.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,903,772.00		3,017,449.00		3,083,779.00
2. Unassigned/Unappropriated	9790	12,483,721.74		8,945,350.92		4,592,281.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,627,589.15		12,202,894.92		7,916,155.80

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,903,772.00		3,017,449.00		3,083,779.00
c. Unassigned/Unappropriated	9790	12,483,721.74		8,945,350.92		4,592,281.80
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		15,387,493.74		11,962,799.92		7,676,060.80

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2012-13 Reduction of 11.0 FTE, 2013-14 Reduction of 2.0 FTE and reinstatement of furlough days per Collective Bargaining Agreements

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,390.62	6,365.62
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,365.62	6,508.62
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,365.62	6,508.62
b. Revenue Limit ADA	0033	11,499.45	11,316.57
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	73,201,128.91	73,655,253.83
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	591,075.00	578,214.00
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 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	73,792,203.91	74,233,467.83
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	60,536,910.32	59,569,388.59
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	453,203.00	933,270.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	326,246.00	149,679.00
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)	---	126,957.00	783,591.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,663,867.32	60,352,979.59

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	22,325,698.00	22,325,697.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	212,157.00	219,996.00
28. Less: Charter Schools In-lieu Taxes	0595	1,571,372.00	3,143,750.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,966,483.00	19,401,943.00
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	39,697,384.32	40,951,036.59
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	39,697,384.32	40,951,036.59
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	39,697,384.32	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	239,001.00	239,001.00
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	211,508.00	211,508.00

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	106,151,422.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	20,890,189.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	22,392.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	117,617.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,057,665.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	196,856.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	320,062.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,714,592.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	196,856.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				83,743,497.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				83,743,497.00

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		11,499.45
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		11,499.45
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		11,499.45
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,282.39
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	85,301,897.32	7,332.77
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	85,301,897.32	7,332.77
B. Required effort (Line A.2 times 90%)	76,771,707.59	6,599.49
C. Current year expenditures (Line I.G and Line II.F)	83,743,497.00	7,282.39
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	6,175,446.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				6,175,446.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	83,743,497.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,282.39
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 2,614,454.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 81,640,015.50

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.20%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,488,289.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,093,621.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,825.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	240,064.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,760.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,868,559.19
9. Carry-Forward Adjustment (Part IV, Line F)	1,004,378.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,872,938.13

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,463,452.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,178,771.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,069,066.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	712,840.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	22,659.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	779,512
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,790.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,261,941.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	53,240.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,518,388.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	103,067,659.81

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 4.72%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.70%

Part IV - Carry-forward Adjustment

Carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,868,559.19</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(638,162.50)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.13%) times Part III, Line B18); zero if negative	<u>1,004,378.94</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.13%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.09%) times Part III, Line B18); zero if positive	<u>0.00</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,004,378.94</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,004,378.94</u>

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	11,785,001.00		11,785,001.00			11,785,001.00
Work in Progress	19,716,816.00		19,716,816.00			19,716,816.00
Total capital assets not being depreciated	31,501,817.00	0.00	31,501,817.00	0.00	0.00	31,501,817.00
Capital assets being depreciated:						
Land Improvements	7,492,658.00		7,492,658.00			7,492,658.00
Buildings	108,296,454.00		108,296,454.00			108,296,454.00
Equipment	4,734,970.00		4,734,970.00			4,734,970.00
Total capital assets being depreciated	120,524,082.00	0.00	120,524,082.00	0.00	0.00	120,524,082.00
Accumulated Depreciation for:						
Land Improvements	(4,800,432.00)		(4,800,432.00)			(4,800,432.00)
Buildings	(52,167,904.00)		(52,167,904.00)			(52,167,904.00)
Equipment	(3,806,101.00)		(3,806,101.00)			(3,806,101.00)
Total accumulated depreciation	(60,774,437.00)	0.00	(60,774,437.00)	0.00	0.00	(60,774,437.00)
Total capital assets being depreciated, net	59,749,645.00	0.00	59,749,645.00	0.00	0.00	59,749,645.00
Governmental activity capital assets, net	91,251,462.00	0.00	91,251,462.00	0.00	0.00	91,251,462.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.03	0.03
2. State Lottery Revenue	8560	1,360,294.00		229,731.00	1,590,025.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,360,294.00	0.00	229,731.03	1,590,025.03
EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	417,421.00			417,421.00
2. Classified Salaries	2000-2999	580,998.00			580,998.00
3. Employee Benefits	3000-3999	361,875.00			361,875.00
4. Books and Supplies	4000-4999	0.00		229,731.00	229,731.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
d. Capital Outlay	6000-6999	0.00			0.00
e. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,360,294.00	0.00	229,731.00	1,590,025.00
ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.03	0.03

D. COMMENTS:

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Current Expense Formula/Minimum Classroom Compensation

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)	EDI No
Aggregated	45,319,164.20	301	0.00	303	45,319,164.20	305	1,420,981.00		307	43,898,183.20	309
000 - Classified Salaries	15,534,905.00	311	15,122.00	313	15,519,783.00	315	2,188,256.00		317	13,331,527.00	319
000 - Employee Benefits (excluding 3800)	25,114,349.54	321	2,920,705.55	323	22,193,643.99	325	1,655,871.00		327	20,537,772.99	329
00 - Books, Supplies, Equip Replace. (6500)	3,366,014.00	331	0.00	333	3,366,014.00	335	691,237.00		337	2,674,777.00	339
000 - Services, ... & 00 - Indirect Costs	5,487,969.00	341	12,000.00	343	5,475,969.00	345	362,360.00		347	5,113,609.00	349
TOTAL					91,874,574.19	365			TOTAL	85,555,869.19	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	EDI No
Teacher Salaries as Per EC 41011	1100	375
Salaries of Instructional Aides Per EC 41011	2100	380
STRS	3101 & 3102	382
PERS	3201 & 3202	383
OASDI - Regular, Medicare and Alternative	3301 & 3302	384
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and City Plans)	3401 & 3402	385
Employment Insurance	3501 & 3502	390
Teachers' Compensation Insurance	3601 & 3602	392
OPEB, Active Employees (EC 41372)	3751 & 3752	393
Other Benefits (EC 22310)	3901 & 3902	394
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,182,311.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
4. TOTAL SALARIES AND BENEFITS		396
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.		68.63%
District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

The 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.

Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
Percentage spent by this district (Part II, Line 15)	68.63%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	85,555,869.19
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Current Expense Formula/Minimum Classroom Compensation

RT 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)	EDI No
Unified	47,714,260.00	301	0.00	303	47,714,260.00	305	2,054,426.00		307	45,659,834.00	309
000 - Classified Salaries	15,379,032.00	311	106,692.00	313	15,272,340.00	315	2,207,943.00		317	13,064,397.00	319
000 - Employee Benefits (including 3600)	23,628,303.50	321	2,820,848.00	323	20,807,455.50	325	1,317,991.00		327	19,489,464.50	329
000 - Books, Supplies & Equip Replace. (6500)	10,867,078.00	331	0.00	333	10,867,078.00	335	1,208,496.00		337	9,658,582.00	339
000 - Services... & 00 - Indirect Costs	6,523,874.50	341	12,000.00	343	6,511,874.50	345	1,004,018.00		347	5,507,856.50	349
TOTAL					101,173,008.00	365			TOTAL	93,380,134.00	369

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

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

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

RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDI No
Teacher Salaries as Per EC 41011	1100	41,315,773.00	379
Salaries of Instructional Aides Per EC 41011	2100	5,796,241.00	380
STRS	3101 & 3102	3,270,245.00	382
PERS	3201 & 3202	666,489.50	383
OASDI - Regular, Medicare and Alternative	3301 & 3302	1,053,886.50	384
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Life Insurance Plans)	3401 & 3402	8,341,167.00	385
Employment Insurance	3501 & 3502	329,133.00	390
Teachers' Compensation Insurance	3601 & 3602	1,268,119.50	392
OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
Other Benefits (EC 22310)	3901 & 3902	0.00	
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		62,041,054.50	395
Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,535,023.00	396
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
4 TOTAL SALARIES AND BENEFITS		59,506,031.50	397
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. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		63.72%	

RT III: DEFICIENCY AMOUNT

The 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.

Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
Percentage spent by this district (Part II, Line 15)	63.72%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	93,380,134.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00