



# Chico Unified School District

## **Board of Trustees**

Dr. Kathleen Kaiser, President  
Jann Reed, Vice President  
Eileen Robinson, Clerk  
Elizabeth Griffin  
Dr. Andrea Lerner-Thompson

## **Superintendent**

Kelly Staley

## **Assistant Superintendents**

Bob Feaster, Human Resources  
Maureen Fitzgerald, Business Services

# 2011-2012 ANNUAL BUDGET

## June 15, 2011

# Chico Unified School District

## 2011-2012 Adopted Budget

### TABLE OF CONTENTS

	Page
<b>BUDGET OVERVIEW</b>	<b>1</b>
<b>CHARTS, DATA AND STATISTICS</b>	
CUSD Enrollment and ADA History	4
CUSD History of Deficit Base Revenue Limit	5
CUSD History of Revenues to Expenditures	6
CUSD History of Increase/(Decrease) to Fund Balance	8
CUSD History of Fund Balance and Reserves	9
<b>2010-2011 ESTIMATED ACTUALS</b>	
2010-11 Estimated Actuals General Fund Summary	10
2010-11 Estimated Actuals Fund Summary - All Funds	11
<b>2011-2012 ADOPTED BUDGET</b>	
2011-12 Adopted Budget Assumptions	12
2011-12 Adopted and MYP Enrollment/ADA Projections	17
2011-12 Adopted General Fund Summary	19
2011-12 Adopted Fund Summary - All Funds	20
2011-12 Charts	
2011-12 General Funds Revenues	20
2011-12 General Fund Expenditures	21
<b>MULTI-YEAR PROJECTIONS</b>	
2012-13 & 2013-14 Budget Projections	
Total General Fund	22
Unrestricted General Fund with Assumptions	23
Restricted General Fund	27

## CALIFORNIA DEPARTMENT OF EDUCATION SACS REPORTS

Fund Forms	
Form 01 - General Fund	28
Form 13 - Cafeteria Fund	44
Building Funds	
Form 14 - Deferred Maintenance	51
Form 21 - Building Fund	58
Form 25 - Capital Facilities Fund	66
Form 35 - County School Facilities Fund	73
Fund 40 - Special Reserve Fund for Capital Outlay	81
Fund 51 - Bond Interest and Redemption Fund	89
Fund 56 - Debt Service Fund	95
Supplemental Worksheets	100

# 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)

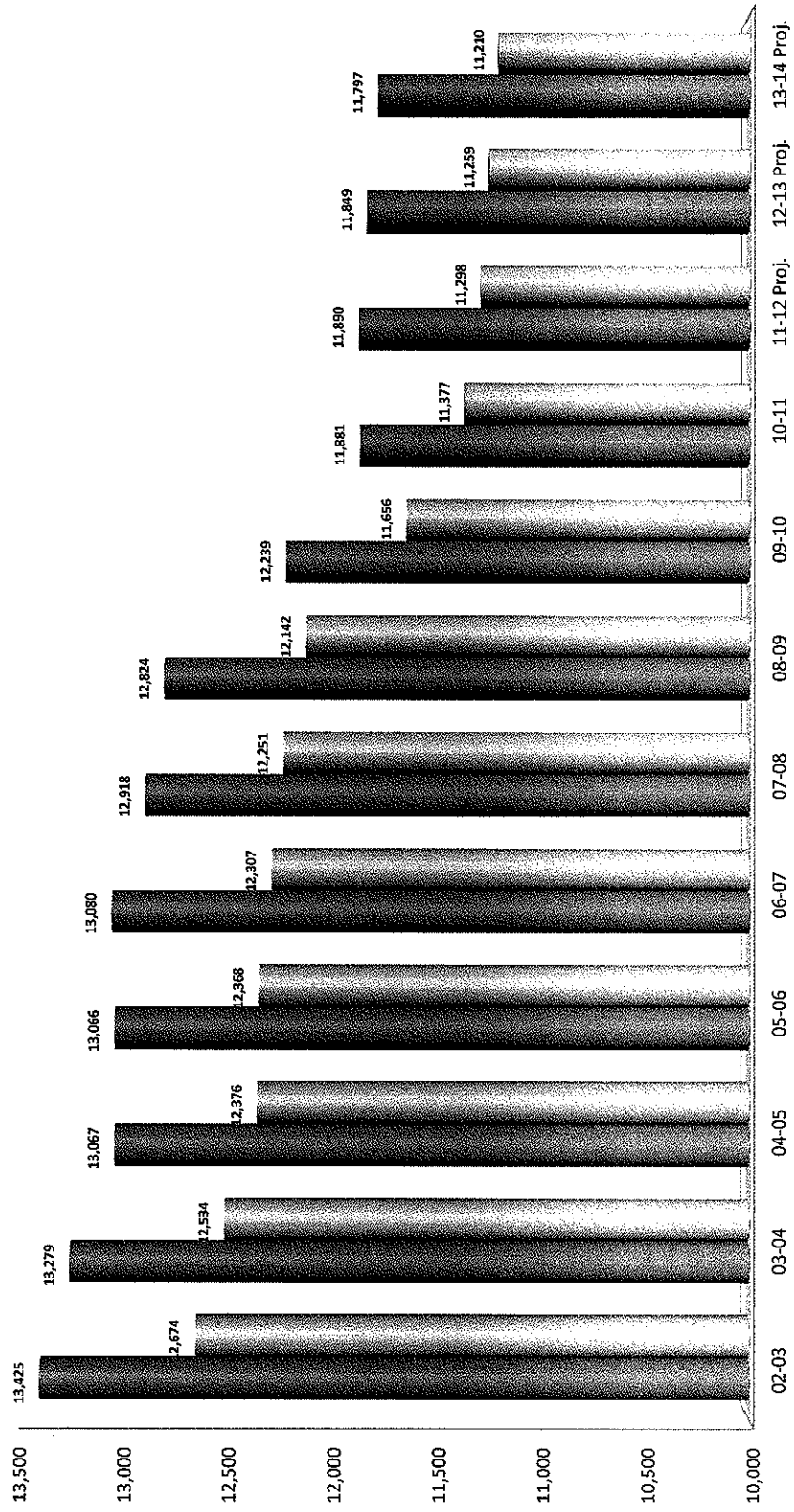
## **The Budget Document**

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 Revision 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.

# 2011-2012 Adopted Budget

## Historical Charts, Data and Statistics

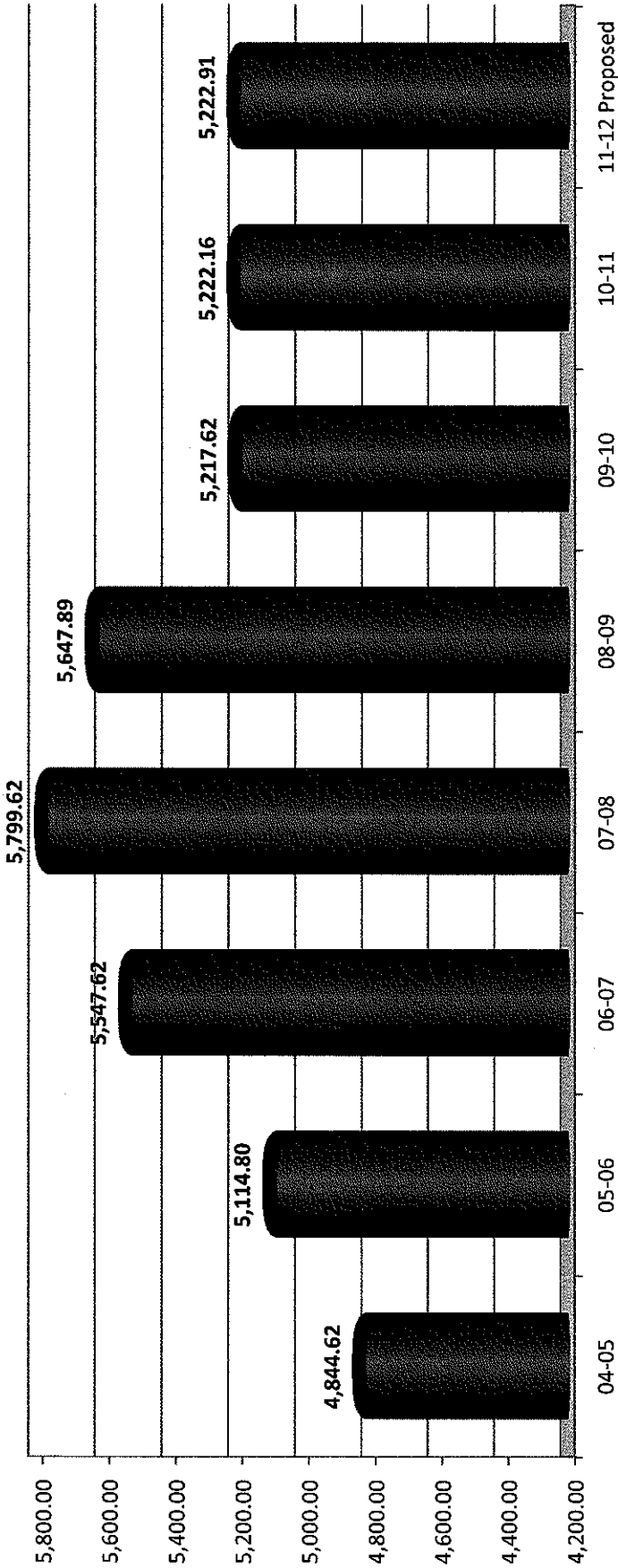
# CUSD Enrollment and ADA History



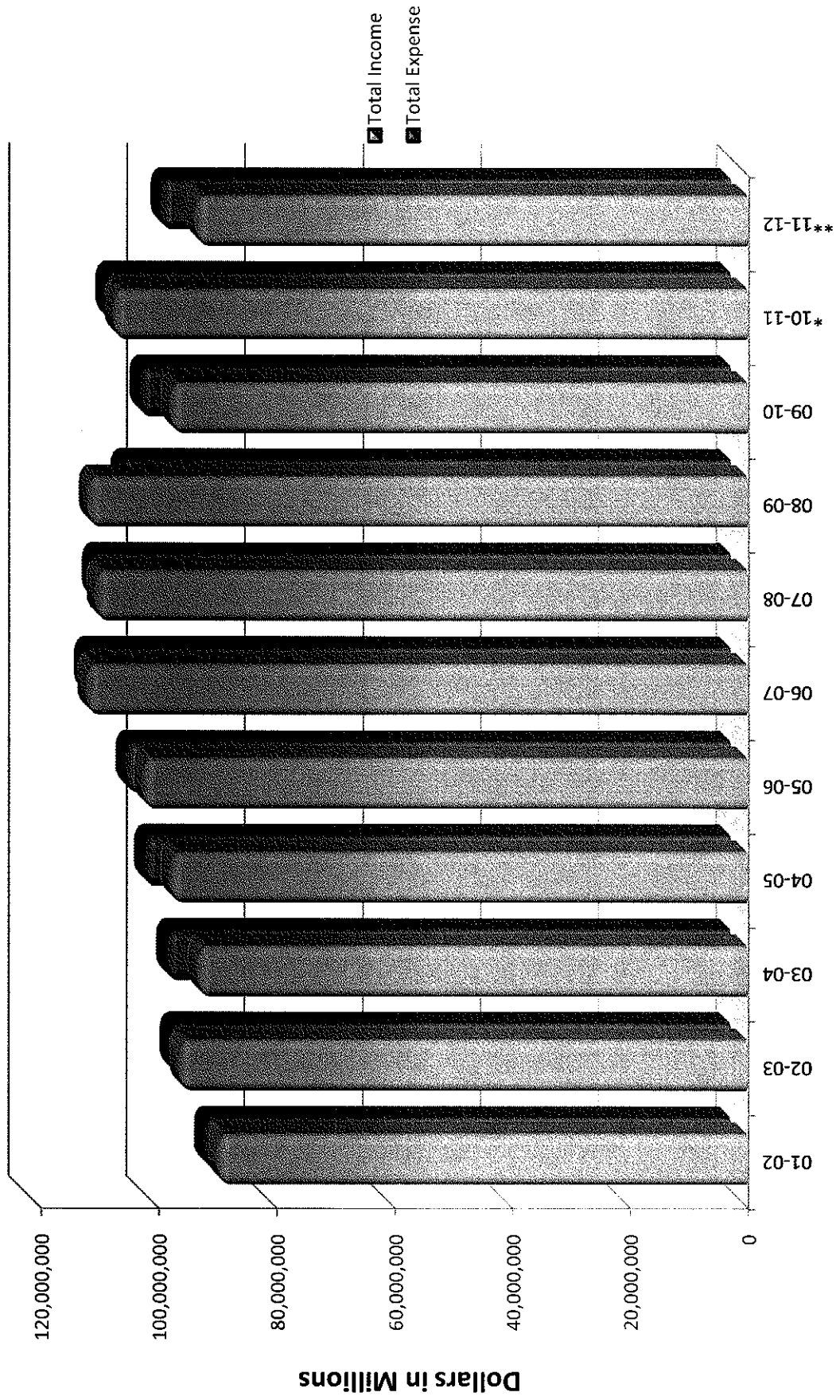
■ CBEDS ■ P2



CUSD History Deficit Base Revenue Limit



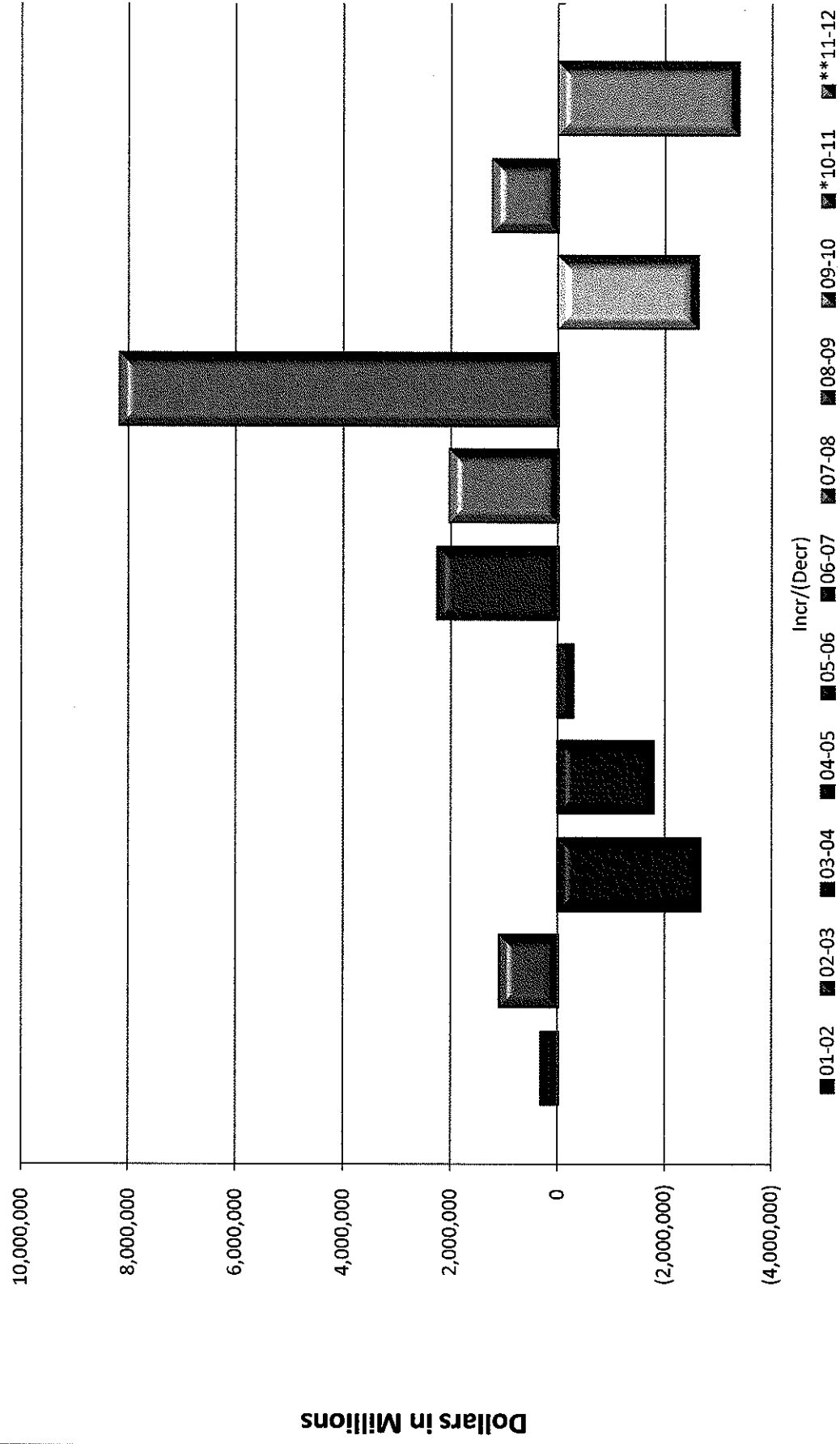
# CUSD History of Revenues and Expenses



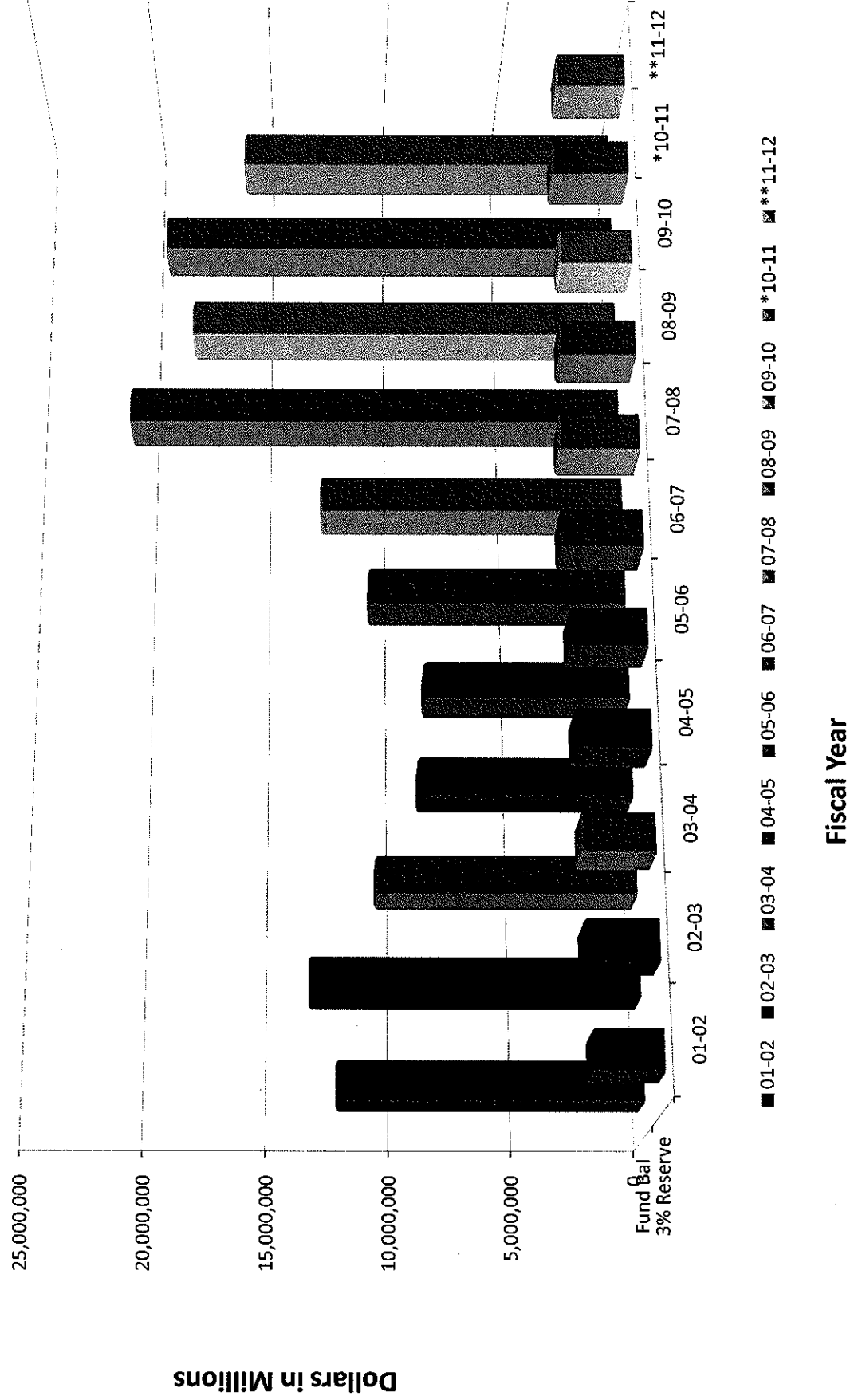
## CUSD History of Revenues and Expenses

Fiscal Year	Total Income	Total Expense	Incr/(Decr)	Fund Bal
01-02	\$89,620,137	\$89,315,134	\$305,003	\$12,134,810
02-03	\$96,238,461	\$95,147,766	\$1,090,695	\$13,225,505
03-04	\$93,087,151	\$95,736,457	(\$2,649,306)	\$10,576,198
04-05	\$97,732,387	\$99,507,089	(\$1,774,703)	\$8,801,495
05-06	\$102,376,398	\$102,648,654	(\$272,255)	\$8,529,240
06-07	\$111,956,712	\$109,705,687	\$2,251,025	\$10,780,265
07-08	\$110,406,359	\$108,381,265	\$2,025,093	\$12,805,358
08-09	\$111,729,808	\$103,566,097	\$8,163,711	\$20,969,069
09-10	\$97,746,148	\$100,356,263	(\$2,610,115)	\$18,358,954
*10-11	\$107,374,300	\$106,151,423	\$1,222,877	\$19,581,831
**11-12	\$93,419,987	\$96,787,756	(\$3,367,769)	\$16,214,062

# CUSD History of Increase/(Decrease) to Fund Balance



# CUSD History of Fund Balance and Reserves



**2011-2012 Adopted Budget**

**2010-2011 Estimated Actuals**

Chico Unified School District  
2010-11 Estimated Actuals

**GENERAL FUND**

<b>BEGINNING FUND BALANCE:</b>	<b>\$18,223,387</b>
--------------------------------	---------------------

<i>REVENUES:</i>	Unrestricted	Restricted	Total GF
Revenue Limit	\$62,266,675	\$298,347	\$62,565,022
Federal Revenue	\$55,993	\$19,249,497	\$19,305,490
State Revenue	\$10,018,193	\$8,360,895	\$18,379,088
Local Revenue	\$1,282,487	\$3,876,795	\$5,159,282
Transfers In	\$0	\$0	\$0
Other Sources	\$2,100,985	\$0	\$2,100,985
<i>Contributions</i>	( <i>\$10,188,488</i> )	\$10,188,488	\$0
<b>TOTAL REVENUES</b>	<b>\$65,535,845</b>	<b>\$41,974,022</b>	<b>\$107,509,867</b>

<i>EXPENDITURES:</i>	Unrestricted	Restricted	Total GF
Certificated Salaries	\$30,396,513	\$17,317,747	\$47,714,260
Classified Salaries	\$7,091,781	\$8,287,251	\$15,379,032
Employee Benefits	\$16,217,513	\$7,731,448	\$23,948,961
Books & Supplies	\$1,811,152	\$8,945,109	\$10,756,261
Services & Operating Expenses	\$4,623,289	\$2,010,712	\$6,634,001
Capital Outlay	\$111,570	\$6,047	\$117,617
Other Outgo	\$759,997	\$754,563	\$1,514,560
Indirect Costs	(\$1,044,282)	\$934,156	(\$110,126)
Transfers Out	\$196,856	\$0	\$196,856
<b>TOTAL EXPENDITURES</b>	<b>\$60,164,389</b>	<b>\$45,987,033</b>	<b>\$106,151,422</b>
 Increase/(Decrease) to Fund Balance	 \$5,371,456	 (\$4,013,011)	 \$1,358,446

<b>ENDING FUND BALANCE:</b>	<b>\$19,581,833</b>
-----------------------------	---------------------

<b>Components of Fund Balance</b>			
Reserved Components	\$1,113,553	\$0	\$1,113,553
Stores	\$0	\$0	\$0
3% Required Reserve	\$3,185,543	\$0	\$3,185,543
Charter School Fund Balance	\$0	\$0	\$0
Restricted Fund Balance	\$0	\$586,472	\$586,472
<b>Unappropriated Fund Balance</b>			<b>\$14,696,265</b>

Chico Unified School District  
FUND SUMMARY

2010-11 Estimated Actuals

	General Fund Unrestricted	General Fund Restricted	General Fund TOTAL	Cafeteria Fund Fund 13	Deferred Maintenance Fund Fund 14	Building Fund Fund 21	Capital Facilities Fund Fund 25	County Sch Facility Fund Fund 35	Spec Reserve for Cap Outlay Fund 40	Bond Interest & Redemption Fund 51	Debit Service Fund Fund 56	Total Other Funds	Total All Funds
<b>INCOME</b>													
Revenue Limit	62,266,675	298,347	62,565,022	0	0	0	0	0	0	0	0	0	62,565,022
Federal Sources	55,993	19,249,497	19,305,490	2,449,900	0	0	0	0	0	0	0	2,449,900	21,755,390
Other State Revenues	10,018,193	8,360,895	18,379,088	195,000	0	831,872	0	1,436,670	0	14,003	0	2,477,545	20,856,633
Other Local Revenues	1,282,487	3,876,795	5,159,282	786,758	24,000	150,000	820,000	10,000	2,515,785	4,528,747	6,072	8,841,362	14,000,644
<b>TOTAL REVENUES</b>	<b>73,623,348</b>	<b>31,785,534</b>	<b>105,408,882</b>	<b>3,431,658</b>	<b>24,000</b>	<b>981,872</b>	<b>820,000</b>	<b>1,446,670</b>	<b>2,515,785</b>	<b>4,542,750</b>	<b>6,072</b>	<b>13,768,807</b>	<b>119,177,689</b>
<b>EXPENDITURES</b>													
Certificated Salaries	30,396,513	17,317,747	47,714,260	0	0	0	0	0	0	0	0	0	47,714,260
Classified Salaries	7,091,781	8,287,251	15,379,032	1,366,632	0	68,065	175,013	0	0	0	0	1,609,710	16,988,742
Employee Benefits	16,217,513	7,731,448	23,948,961	754,935	0	27,949	78,206	0	0	0	0	861,090	24,810,051
Books and Supplies	1,811,152	8,945,109	10,756,261	1,345,774	0	0	0	0	0	0	0	1,345,774	12,102,035
Services, Other Operating Expenses	4,623,289	2,010,712	6,634,001	51,047	30,000	3,666	0	0	0	0	0	84,713	6,718,714
Capital Outlay	111,570	6,047	117,617	0	774,427	4,393,665	0	2,125,236	462,168	0	0	7,755,496	7,873,113
Other Outgo	759,997	754,563	1,514,560	110,126	0	0	0	0	0	5,511,570	0	5,511,570	7,026,130
Direct Support/Indirect Costs	(1,044,282)	934,156	(110,126)	0	0	0	0	0	0	0	0	110,126	0
<b>TOTAL EXPENDITURES</b>	<b>59,967,593</b>	<b>45,987,033</b>	<b>105,954,626</b>	<b>3,628,514</b>	<b>804,427</b>	<b>4,493,345</b>	<b>253,219</b>	<b>2,125,236</b>	<b>462,168</b>	<b>5,511,570</b>	<b>0</b>	<b>17,278,479</b>	<b>123,233,045</b>
<b>INTERFUND TRANSFERS</b>													
Transfers In	2,100,985	0	2,100,985	196,856	0	(1,436,670)	0	1,436,670	(2,083,885)	0	0	1,633,526	3,734,511
Transfers Out	(196,856)	0	(196,856)	0	0	0	(17,100)	0	0	0	0	(3,537,655)	(9,734,511)
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	(10,188,488)	10,188,488	0	196,856	0	(1,436,670)	(17,100)	1,436,670	(2,083,885)	0	0	(1,904,129)	0
<b>TOTAL TRANSFERS</b>	<b>(8,284,359)</b>	<b>10,188,488</b>	<b>1,904,129</b>	<b>196,856</b>	<b>0</b>	<b>(1,436,670)</b>	<b>(17,100)</b>	<b>1,436,670</b>	<b>(2,083,885)</b>	<b>0</b>	<b>0</b>	<b>(1,904,129)</b>	<b>0</b>
<b>(Net Incr/Decr) in Fund Balance</b>	<b>5,371,456</b>	<b>(4,013,011)</b>	<b>1,358,445</b>	<b>0</b>	<b>(780,427)</b>	<b>(4,948,143)</b>	<b>549,681</b>	<b>758,104</b>	<b>(30,268)</b>	<b>(968,820)</b>	<b>6,072</b>	<b>(5,413,801)</b>	<b>0</b>
<b>FUND BALANCE</b>													
Beginning Fund Balance	13,623,903	4,599,483	18,223,386	59,319	1,220,657	23,959,487	10,997,823	78,727	978,023	4,848,223	244,078	42,386,338	60,609,724
Ending Fund Balance	18,995,359	586,472	19,581,831	59,319	440,230	19,011,344	11,547,504	836,831	947,755	3,879,403	250,150	36,972,537	56,554,368
<b>Components of Fund Balance:</b>													
Designated Reserves	1,113,553	0	1,113,553	0	0	0	0	0	0	0	0	0	1,113,553
Stores	0	0	0	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	3,185,543	0	3,185,543	0	0	0	0	0	0	0	0	0	3,185,543
Charter School Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	586,472	586,472	0	0	0	0	0	0	0	0	0	586,472
Unappropriated Fund Balance	14,696,263	0	14,696,263	59,319	440,230	19,011,344	11,547,504	836,831	947,755	3,879,403	250,150	36,972,537	51,668,800



# 2011-2012 Adopted Budget

Budget Assumptions  
Enrollment/ADA Data  
Fund Summaries  
Charts

# CHICO UNIFIED SCHOOL DISTRICT

Budget Adoption

June 15, 2011

## 2011-2012 ADOPTED BUDGET ASSUMPTIONS

### REVENUES

#### 1. Revenue Limit Sources:

- Base Revenue Limit

2011-2012 Base Revenue Limit has been adjusted by the following per the Governors' May Revise and the School Services of California Dartboard. The Governor is proposing "Flat Funding" to K-12 schools, funding Revenue Limits at 2010-11 levels. This will be the first time in three years there will be **NO** reduction to Revenue Limit proposed:

- Cost of Living Adjustment (COLA) of 2.24%
- Revenue Limit Deficit of 19.754%
- *Deficit factor cancels out COLA increase*

✓ CUSD projected Deficited Base Revenue Limit (BRL) for 2011-12 is \$5,222.91.

- Average Daily Attendance (ADA)

The district continues its declining enrollment pattern, albeit much slower than has been projected in prior years. Loss to Charter Schools contributes to the declining enrollment pattern. Prior year P2 ADA is used to calculate revenue limits when enrollments decline.

- Projected 2011-12 P2 ADA is Estimated at 11,192.56
- The ADA used for 2011-12 Revenue Limit is 2010-11 P2 of 11,316.57, this has been reduced by 163 ADA.

#### 2. Federal Sources:

- Unrestricted Federal Revenues are relatively unchanged and include Federal Forest Reserve Funds.
- In the spring of 2009 the federal government provided relief for school districts across the county in the American Recovery and Reinvestment Act.

CUSD received \$4,452,153.08. Then again in the fall of 2010, the ARRA-SFSF (School Fiscal Stabilization Funds) brought additional dollars to schools totally \$3,771,884.

- Other Federal categorical revenue sources were projected according to grant provisions and length of grants. All Categorical revenues equal expenses with the exception of Special Education.

### 3. Other State Revenues:

- In 2008-09, in order to assist districts through declining state revenues SBX3 and ABX4 2 were passed to provide districts with the flexibility to use previously designated restricted dollars and transfer them to the Unrestricted General Fund for any "educational purpose." CUSD has taken advantage of this flexibility to the fullest extent. Originally the bills extended this flexibility for 5 years, through 2012-13. On March 24, 2011 the Governor signed 13 trailer bills into law, one of the bills extended the categorical flexibility two additional years.

➤ Tier III Flexibility is extended through 2014-15 ending June 30, 2015.

- K-3 Class Size Reduction has also been "flexed" to allow maximum class size loading in K-3 classrooms with 70% funding. This flexibility has also been extended an additional two years.

➤ K-3 Class Size Reduction Flexibility is extended through 2013-14, ending June 30, 2014.

- Lottery funding has also been declining as State Lottery sales have slowly declined. Lottery rates are as follows:

➤ Unrestricted           \$111.00 per ADA  
➤ Restricted             \$17.50 per ADA

- State categorical revenue sources were projected according to grant provisions and length of grants. All Categorical revenues equal expenses with the exception of Special Education.

#### 4. Other Local Sources:

- Unrestricted Local Revenues include Interest, Site Donations, and Misc. other income.
- Local categorical revenue sources were projected according to grant provisions and length of grants. All Categorical revenues equal expenses with the exception of Special Education.

## EXPENDITURES

### 1. Certificated Salaries:

- Step increases have been included.
- School staffing has been adjusted to reflect the projected enrollment for 2011-12 based on the following ratios:
  - K-6 30:1
  - 7-12 35:1 or 175 students per 1.0 FTE
  - Alternative Ed. 30:1
  - Independent Study 25 ADA:1
- Categorical expenditures have been reconciled to revenue with the exception of Special Education.

### 2. Classified Salaries:

- Step increases have been included.
- Categorical expenditures have been reconciled to revenue with the exception of Special Education.

### 3. Employee Benefits:

District Paid Benefits were computed using the following rates.

#### 2011-2012 Projected Rates

##### Certificated

<i>STRS</i>	8.250%
<i>Medicare</i>	1.450%
<i>Unemployment Insurance</i>	1.610%
<i>Workers Compensation</i>	2.3628%

##### Classified

<i>PERS:</i>	10.923%
<i>PERS Reduction</i>	2.097%
<i>OASDI</i>	6.200%
<i>Medicare</i>	1.450%
<i>Unemployment Insurance</i>	1.610%
<i>Workers Compensation</i>	2.3628%

Health & Welfare insurance premiums are budgeted at BSSP rates for covered employees as follows:

- *Medical-Red Plan* \$898 per month
- *Delta Dental* \$126 per month
- *Vision Service Plan* \$17 per month
- *Life Insurance* \$66.96 per year
- *Employee Assistance Program* Included in Medical
- *Benefits are pro-rated for part-time employees*
- **Retirees:** *Effective 7-1-2011 retirees will not be offered the Red Plan per the BSSP-JPA. New retirees after 7-1-2011 will be placed on the Blue Plan at \$772 per month. All retirees enrolled prior to 7-1-2011 will be placed on the Blue Plan.*

#### 4. Supplies, Services and Other Expenses, Capital Outlay:

- Operating budgets have been reduced based on the 2010-2011 3rd Interim Report.

#### 6. All Other Outgo:

- Charter School Transfer in lieu of Property Tax has been adjusted to Charter School projected ADA.
- Indirect Costs have been increased to reflect the 2011-12 rate of 3.80%.

➤ Historical Indirect Cost Rate:

▪ 2007-08	4.29%
▪ 2008-09	4.20%
▪ 2009-10	4.27%
▪ 2010-11	3.13%
▪ 2011-12	3.80%

CHICO UNIFIED SCHOOL DISTRICT

JUNE ADOPTION ENROLLMENT PROJECTION W/MULTI YEAR

PROJECTED ENROLLMENTS and ADA											
GRADE	CBEDS 2007-08	CBEDS 2008-09	CBEDS 2009-10	CBEDS 2010-11	Cohort Change	2 yr Un Weighted Average	Projected CBEDS 2011-12	2 yr Un Weighted Average	Projected CBEDS 2012-13	2 yr Un Weighted Average	Projected CBEDS 2013-14
K	885	922	848	824	1.0024	1.0017	838	1.0231	800	1.0127	800
1	945	886	869	850	1.0035	0.9864	843	1.0165	849	1.0179	814
2	885	916	815	872	0.9951	1.0117	864	1.0424	851	1.0100	860
3	922	910	894	811	0.9866	0.9754	909	1.0074	880	1.0188	877
4	905	889	864	882	0.9942	1.0010	817	1.0113	906	0.9970	882
5	888	912	869	859	0.9770	0.9930	892	1.0407	819	1.0028	913
6	955	896	898	849	1.0601	1.0573	894	1.0978	900	1.0089	840
7	1,052	1,007	953	952	0.9622	0.9816	932	1.0336	965	1.0789	979
8	1,011	1,053	971	917			984		7,900	0.9979	980
	8,448	8,391	7,981	7,816			7,973		1,007		7,945
9	1,121	1,064	1,107	958	0.9866	1.0195	973	1.0611	1,007	1.0238	946
10	1,094	1,119	1,051	1,007	0.9097	0.9539	977	1.0198	939	0.9647	1,000
11	1,120	1,107	1,074	1,000	0.9515	0.9817	1,050	1.0427	974	0.9971	957
12	1,135	1,143	1,026	1,100	1.0242	1.0224	992	0.9920	1,059	1.0081	974
9-12	4,470	4,433	4,258	4,065			3,992		3,979		3,877
K-12	12,918	12,824	12,239	11,881	98.93%		11,965	100.71%	11,879	99.28%	11,822
Loss to Future Charter			12,009				-75		-30		-25
Enrollment Change:		(94)	(585)	(358)			11,890		11,849		11,797
% Enrollment Change:		-0.73%	-4.56%	-2.93%			9		(41)		(52)
AVERAGE COHORT FACTOR					0.9877	0.9988		1.0101		1.0212	
P-2 ADA	12,251	12,142	11,630	11,376.89			11,298.80		11,259.99		11,210.46
Enrollment Change:		(110)	(511)	253.56							
P-2 ADA as % of CBEDS ENROLLMENT	94.84%	94.68%	95.03%	95.76%							
Prior Year P2		12,141.86	11,630.45				11,376.89		11,258.80		11,259.99
Net Shift Charter ADA Adjustment			(156.96)				(60.97)		(15.97)		(10.97)
NPS/CDS P2			(76.66)								
NPS/CDS Annual			82.16								
COE Spec Ed ADA			0.65				0.65		0.65		0.65
RL ADA		12,141.86	11,479.64				11,316.57		11,282.83		11,249.67
Charter Adjustments to ADA											
Pivot				(1.44)			(1.44)		(1.44)		(1.44)
Nord				2.34			2.34		2.34		2.34
CCDS				28.82			28.82		28.82		28.82
Sherwood				(1.23)			(1.23)		(1.23)		(1.23)
Inspire				(160.99)			(40.00)		(10.00)		(5.00)
FRCS				3.90			3.90		3.90		3.90
Chico Green				(28.36)			(28.36)		(28.36)		(28.36)
				(156.96)			(35.97)		(5.97)		(0.97)
New Charters											
Wildflower				(25.00)			(25.00)		(10.00)		(10.00)
PACF				6.66			6.66		6.66		6.66
Blue Oak											
Enrollment shift to Charter											
				(60.97)			(60.97)		(15.97)		(10.97)

Chico Unified School District  
2011-2012 Budget Adoption

**GENERAL FUND**

<b>BEGINNING FUND BALANCE:</b>	<b>\$19,581,833</b>
--------------------------------	---------------------

<b>REVENUES:</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total GF</b>
Revenue Limit	\$62,330,641	\$298,347	\$62,628,988
Federal Revenue	\$49,911	\$7,731,388	\$7,781,299
State Revenue	\$9,005,561	\$7,050,660	\$16,056,221
Local Revenue	\$756,072	\$4,088,596	\$4,844,668
Transfers In	\$2,108,811	\$0	\$2,108,811
Other Sources	\$0	\$0	\$0
<i>Contributions</i>	( <i>\$11,535,883</i> )	\$11,535,883	\$0
<b>TOTAL REVENUES</b>	<b>\$62,715,113</b>	<b>\$30,704,874</b>	<b>\$93,419,987</b>

<b>EXPENDITURES:</b>			
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	\$25,259,399
Books & Supplies	\$708,919	\$2,655,964	\$3,364,883
Services & Operating Expenses	\$4,830,823	\$705,575	\$5,536,398
Capital Outlay	\$3,082	\$0	\$3,082
Other Outgo	\$763,936	\$687,468	\$1,451,404
Indirect Costs	(\$1,057,863)	\$1,009,434	(\$48,429)
Transfers Out	\$366,951	\$0	\$366,951
<b>TOTAL EXPENDITURES</b>	<b>\$66,082,883</b>	<b>\$30,704,874</b>	<b>\$96,787,757</b>
 Increase/(Decrease) to Fund Balance	 (\$3,367,770)	 (\$0)	 (\$3,367,770)

<b>ENDING FUND BALANCE:</b>	<b>\$16,214,063</b>
-----------------------------	---------------------

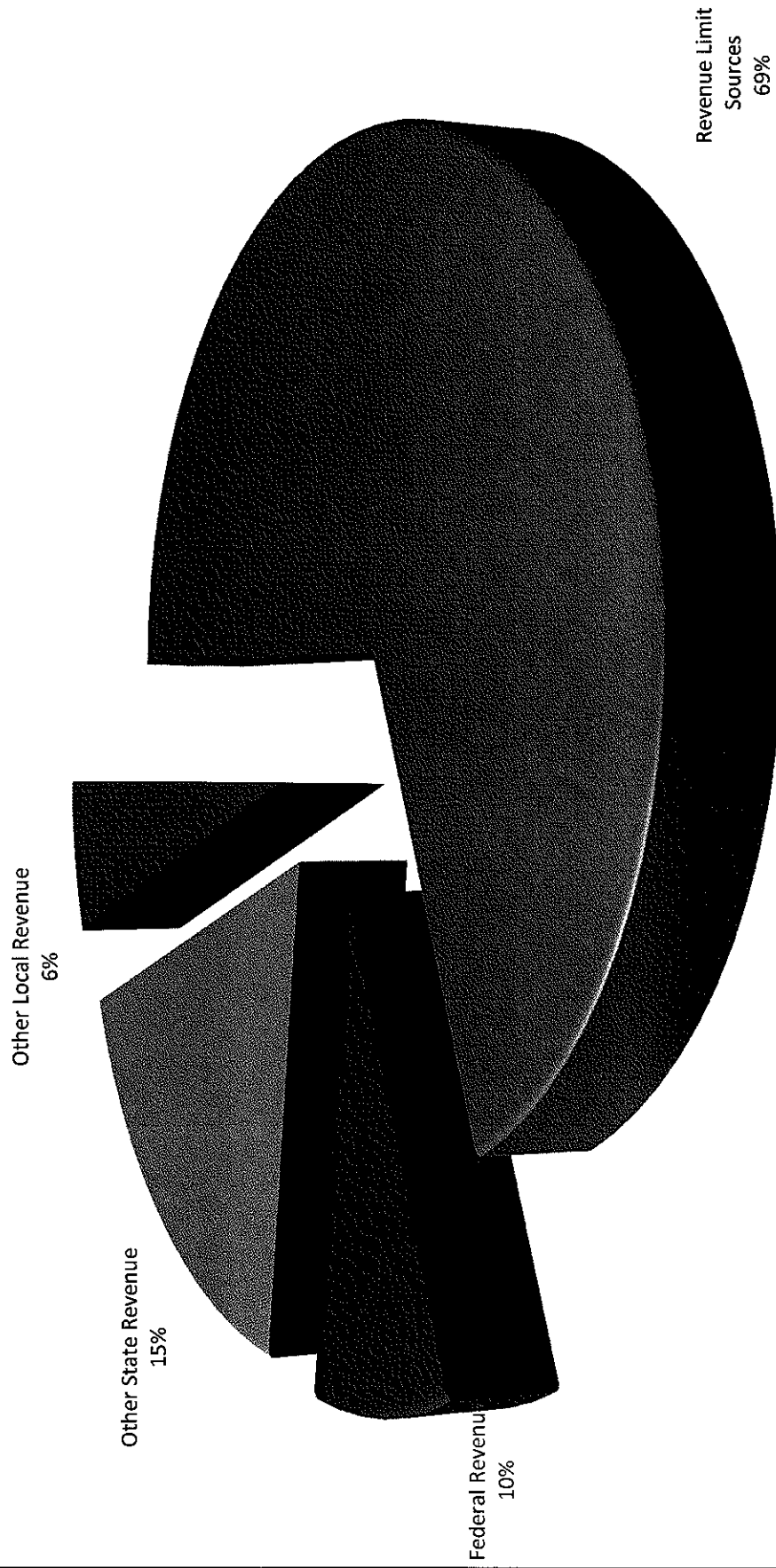
<b>Components of Fund Balance</b>			
Reserved Components	\$240,095	\$0	\$240,095
Stores	\$0	\$0	\$0
3% Required Reserve	\$2,903,772	\$0	\$2,903,772
Charter School Fund Balance	\$0	\$0	\$0
Restricted Fund Balance	\$0	\$586,472	\$586,472
<b>Unappropriated Fund Balance</b>			<b>\$12,483,723</b>



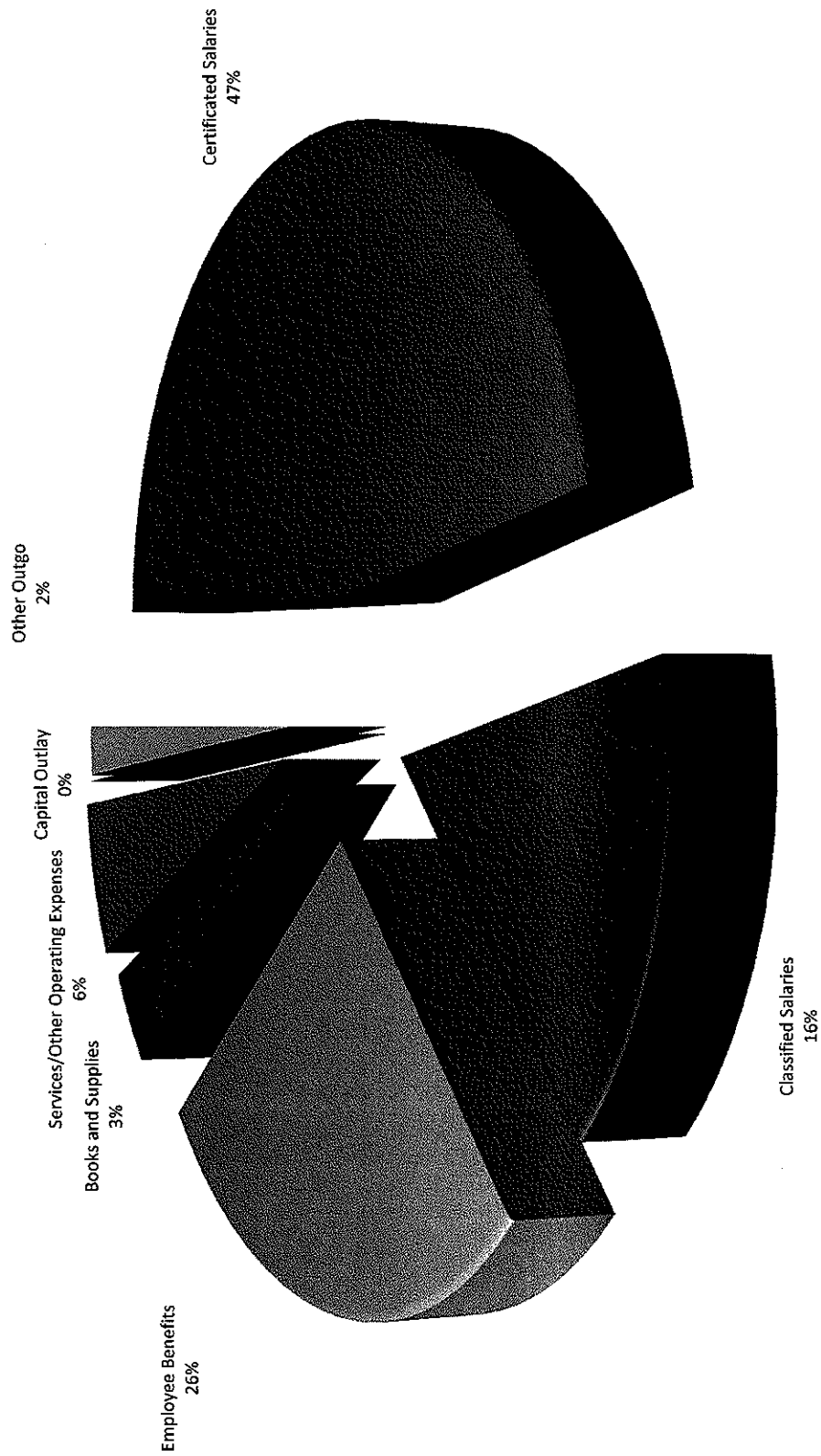
## 2011-2012 Adoption Budget

19

## CUSD General Fund Revenue – All Sources



## CUSD General Fund Expenditures – All Sources



# 2011-2012 Adopted Budget

## Multi-Year Projections

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
<b>REVENUES</b>							
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
<b>TOTAL REVENUES</b>		<b>105,408,882</b>	<b>91,311,176</b>	<b>894,707</b>	<b>92,205,883</b>	<b>1,379,174</b>	<b>93,585,058</b>
<b>EXPENDITURES</b>							
Certificated Salaries	1000-1999	47,714,260	45,319,164	697,152	46,016,316	1,042,136	47,068,452
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)
<b>TOTAL EXPENDITURES</b>		<b>105,954,567</b>	<b>96,420,805</b>	<b>1,259,281</b>	<b>97,680,086</b>	<b>1,860,645</b>	<b>99,540,731</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>							
		<b>(545,685)</b>	<b>(5,109,629)</b>	<b>(364,574)</b>	<b>(5,474,203)</b>	<b>(481,471)</b>	<b>(5,955,674)</b>
<b>OTHER FINANCING SOURCES/USES</b>							
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
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>1,904,129</b>	<b>1,741,860</b>	<b>0</b>	<b>1,741,860</b>	<b>0</b>	<b>1,741,860</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>1,358,444</b>	<b>(3,367,769)</b>	<b>(364,574)</b>	<b>(3,732,343)</b>	<b>(481,471)</b>	<b>(4,213,814)</b>
<b>Beginning Fund Balance</b>		<b>18,358,954</b>	<b>19,581,831</b>		<b>16,214,061</b>		<b>12,481,719</b>
<i>Audit Adjustment</i>		<i>(135,567)</i>					
<b>Audited Beginning Balance</b>		<b>18,223,387</b>	<b>19,581,831</b>		<b>16,214,061</b>		<b>12,481,719</b>
<b>Ending Fund Balance</b>		<b>19,581,831</b>	<b>16,214,061</b>		<b>12,481,719</b>		<b>8,267,905</b>
<b>Components of Fund Balance:</b>							
Reserved Components		<b>682,012</b>	<b>240,095</b>		<b>240,095</b>		<b>240,095</b>
<i>Audit Adjustment</i>							
3% Required Reserve		<b>3,185,543</b>	<b>2,903,772</b>		<b>3,017,449</b>		<b>3,083,779</b>
Designated for Textbooks					<b>0</b>		<b>0</b>
Designated for Maintenance		<b>488,920</b>			<b>0</b>		<b>0</b>
Other Misc Designations							
Restricted Fund Balances		<b>586,472</b>	<b>586,472</b>		<b>278,823</b>		<b>351,749</b>
<b>Unappropriated Fund Balance</b>		<b>14,638,884</b>	<b>12,483,722</b>		<b>8,945,352</b>		<b>4,592,282</b>

**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
<b>REVENUES</b>							
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
<b>TOTAL REVENUES</b>		<b>73,623,348</b>	<b>72,142,185</b>	<b>1,594,779</b>	<b>73,736,964</b>	<b>1,379,174</b>	<b>75,116,139</b>
<b>EXPENDITURES</b>							
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
	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)
<b>TOTAL EXPENDITURES</b>		<b>59,967,533</b>	<b>65,715,931</b>	<b>1,651,704</b>	<b>67,367,635</b>	<b>2,241,220</b>	<b>69,608,855</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>13,655,815</b>	<b>6,426,254</b>	<b>(56,925)</b>	<b>6,369,329</b>	<b>(862,046)</b>	<b>5,507,283</b>
<b>OTHER FINANCING SOURCES/USES</b>							
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)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(8,284,359)</b>	<b>(9,794,023)</b>	<b>0</b>	<b>(9,794,023)</b>	<b>0</b>	<b>(9,794,023)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>5,371,456</b>	<b>(3,367,769)</b>	<b>(56,925)</b>	<b>(3,424,694)</b>	<b>(862,046)</b>	<b>(4,286,740)</b>
<b>Beginning Fund Balance</b>		<b>13,759,470</b>	<b>18,995,359</b>		<b>15,627,589</b>		<b>12,202,896</b>
<i>Audit Adjustment</i>		<i>(135,567)</i>					
<b>Audited Beginning Balance</b>		<b>13,623,903</b>	<b>18,995,359</b>		<b>0</b>		<b>0</b>
<b>Ending Fund Balance</b>		<b>18,995,359</b>	<b>15,627,589</b>		<b>12,202,896</b>		<b>7,916,156</b>
<b>Components of Fund Balance:</b>							
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					
Restricted Fund Balances		0	0		0		0
<b>Unappropriated Fund Balance</b>		<b>14,696,264</b>	<b>12,483,722</b>		<b>8,945,352</b>		<b>4,592,282</b>

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
---------------------------------	-----------------------------------	--	-------------------------------------	--	-------------------------------------

**MULTI-YEAR ASSUMPTIONS**

ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME  
REVENUES EQUAL EXPENDITURES

	2012-13 Changes	2013-14 Changes
<b>REVENUES</b>		
<b>Revenue Limit Sources</b>		
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
<b>Total Additional Revenue Limit Sources</b>	<b>1,720,486</b>	<b>1,458,382</b>
<b>Federal Revenues</b>		
Forest Reserve	0	0
<b>Total Change in Federal Revenues</b>	<b>0</b>	<b>0</b>
<b>Other State Revenues</b>		
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	
<b>Total Change in Other State Revenues</b>	<b>(52,512)</b>	<b>(29,208)</b>
<b>Other Local Revenues</b>		
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
<b>Total Change in Other Local Revenues</b>	<b>(73,195)</b>	<b>(50,000)</b>
<b>TOTAL CHANGE TO REVENUES</b>	<b>1,594,779</b>	<b>1,379,174</b>

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
<b>EXPENDITURES</b>						
<b>Certificated Salaries</b>			(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	
<b>Total Change in Certificated Salaries</b>			580,897		992,136	
<b>Classified Salaries</b>						
Position Control Changes						
Estimated Year End Savings						
Estimated Setp Increases			320,807		325,000	
Bargaining Unit Changes					92,500	
Transfer to Federal Jobs Grant						
<b>Total Change in Classified Salaries</b>			320,807		417,500	
<b>Employee Benefits</b>						
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	
<b>Total Change in Employee Benefits</b>			600,000		681,584	
<b>Books and Supplies</b>						
Allocate Carryover						
Misc Program Adjustments						
Estimated Year End Savings						
Adjust Donations						
<b>Total Change in Books and Supplies</b>			0		0	
<b>Services, Other Operating Expenses</b>						
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	
<b>Total Change in Services, Other Oper. Expenses</b>			150,000		150,000	
<b>Capitol Outlay</b>						
Other Changes to Capitol Outlay						
Estimated Year End Savings						
<b>Total Change in Capitol Outlay</b>			0		0	
<b>Other Outgo</b>						
Adjust CLC Parcel Tax Transfer to Actual						
Estimated Year End Savings						
OPEB Transfer to F71						
Other Changes to Other Outgo						
<b>Total Change in Other Outgo</b>			0		0	
<b>Direct Support/Indirect Costs</b>						
Changes to Indirect Costs-GF						
Changes to Indirect Costs-Other Funds						
<b>Total Change in Other Outgo</b>			0		0	
<b>TOTAL CHANGES IN EXPENDITURES</b>			1,651,704		2,241,220	



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
<b>OTHER FINANCING SOURCES/USES</b>						
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	
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>			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
<b>REVENUES</b>							
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
<b>TOTAL REVENUES</b>		<b>31,785,534</b>	<b>19,168,991</b>	<b>(700,072)</b>	<b>18,468,919</b>	<b>0</b>	<b>18,468,919</b>
<b>EXPENDITURES</b>							
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
<b>TOTAL EXPENDITURES</b>		<b>45,987,034</b>	<b>30,704,874</b>	<b>(392,423)</b>	<b>30,312,451</b>	<b>(380,575)</b>	<b>29,931,876</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>							
		<b>(14,201,500)</b>	<b>(11,535,883)</b>	<b>(307,649)</b>	<b>(11,843,532)</b>	<b>380,575</b>	<b>(11,462,957)</b>
<b>OTHER FINANCING SOURCES/USES</b>							
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
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>10,188,488</b>	<b>11,535,883</b>	<b>0</b>	<b>11,535,883</b>	<b>0</b>	<b>11,535,883</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(4,013,012)</b>	<b>0</b>	<b>(307,649)</b>	<b>(307,649)</b>	<b>380,575</b>	<b>72,926</b>
<b>Beginning Fund Balance</b>		<b>4,599,484</b>	<b>586,472</b>		<b>586,472</b>		<b>278,823</b>
<b>Ending Fund Balance</b>		<b>586,472</b>	<b>586,472</b>		<b>278,823</b>		<b>351,749</b>
<b>Components of Fund Balance:</b>							
Restricted Balances		<b>586,472</b>	<b>586,472</b>		<b>278,823</b>		<b>351,749</b>
<b>Unappropriated Fund Balance</b>		<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>

# 2011-2012 Adopted Budget

## CDE SACS Reports

			2010-11 Estimated Actuals			2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,371,456.00	(4,013,011.00)	1,358,445.00	(3,367,769.54)	(0.20)	(3,367,769.74)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance		9791						
a) As of July 1 - Unaudited		9793	13,759,469.69	4,599,483.14	18,358,952.83	18,995,358.69	586,472.14	19,581,830.83
b) Audit Adjustments			(135,567.00)	0.00	(135,567.00)	0.00	0.00	0.00
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
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00
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
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
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		9770	3,185,543.00	0.00	3,185,543.00			
Designated for Economic Uncertainties								
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	240,700.11	0.00	240,700.11			
Other Designations		9780	488,920.00	586,507.58	1,075,427.58			
2010-11 Potential Maintenance Needs	0000	9780	488,920.00		488,920.00			
Special Education Site Carryover	6500	9780		42,852.00	42,852.00			
RRMA C/O & Planned Expenditures	8150	9780		80,045.77	80,045.77			
Local Pgms, Including MAA Set Aside	9010	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		9711				25,000.00	0.00	25,000.00
Revolving Cash		9712				172,364.00	0.00	172,364.00
Stores		9713				42,731.41	0.00	42,731.41
Prepaid Expenditures								
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		8900-8929							
a) Transfers In			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		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources			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%

			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)	
<b>G. ASSETS</b>								
1) Cash		9110	20,107,289.28	(10,999,310.46)	9,107,978.82			
a) in County Treasury		9111	240,700.11	0.00	240,700.11			
1) Fair Value Adjustment to Cash in County Treasury		9120	102,545.40	20,073.39	122,618.79			
b) in Banks		9130	25,000.00	0.00	25,000.00			
c) in Revolving Fund		9135	1,000.00	0.00	1,000.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	635,098.95	160,023.01	795,121.96			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	276,989.66	0.00	276,989.66			
6) Stores		9330	81,942.61	0.00	81,942.61			
7) Prepaid Expenditures		9340	59,707.00	0.00	59,707.00			
8) Other Current Assets		9400						
9) Fixed Assets								
10) TOTAL ASSETS			21,530,273.01	(10,819,214.06)	10,711,058.95			
<b>H. LIABILITIES</b>								
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			
<b>I. FUND EQUITY</b>								
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		8011	39,697,384.00		39,697,384.00	40,951,037.00		40,951,037.00	3.2%
State Aid - Current Year		8015	1,319,866.00		1,319,866.00	1,584,068.00		1,584,068.00	20.0%
Charter Schools General Purpose Entitlement - State Aid		8019	0.00		0.00	0.00		0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	168,926.00		168,926.00	168,926.00		168,926.00	0.0%
Homeowners' Exemptions		8022	1,553.00		1,553.00	1,553.00		1,553.00	0.0%
Timber Yield Tax		8029	14,324.00		14,324.00	14,324.00		14,324.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	22,812,787.00		22,812,787.00	22,812,786.00		22,812,786.00	0.0%
Secured Roll Taxes		8042	1,530,088.00		1,530,088.00	1,530,088.00		1,530,088.00	0.0%
Unsecured Roll Taxes		8043	54,292.00		54,292.00	54,292.00		54,292.00	0.0%
Prior Years' Taxes		8044	132,898.00		132,898.00	132,898.00		132,898.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	(11,452,257.00)		(11,452,257.00)	(2,389,170.00)		(2,389,170.00)	-79.1%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	9,063,087.00		9,063,087.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	212,157.00		212,157.00	219,996.00		219,996.00	3.7%
Penalties and Interest from Delinquent Taxes		8048	0.00		0.00	0.00		0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00		0.00	0.00		0.00	0.0%
Royalties and Bonuses		8082	0.00		0.00	0.00		0.00	0.0%
Other In-Lieu Taxes									
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, Revenue Limit Sources			63,555,105.00		63,555,105.00	65,080,798.00		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%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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	241,391.00	241,391.00	-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%
NCLE/ASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	14,480,445.00	14,480,445.00	0.00	5,945,200.00	5,945,200.00	-58.9%
Vocational and Applied Technology Education	3500-3699	8290	0.00	104,660.00	104,660.00	0.00	103,120.00	103,120.00	-1.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	38,568.00	38,568.00	0.00	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/n-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									
School Community Violence	6200	8590		0.00	0.00		0.00	0.00	0.0%

			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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									
Interest		8650	100,000.00	0.00	100,000.00	121,000.00	0.00	121,000.00	21.0%
Net Increase (Decrease) in the Fair Value		8660	127,076.00	0.00	127,076.00	107,076.00	0.00	107,076.00	-15.7%
of Investments									
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	0.00	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									

			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	2,294,189.00	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	36,080,419.20	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	75,280.00	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	2,288,080.00	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,811,152.00	8,945,109.00	10,756,261.00	708,919.00	2,655,984.00	3,364,883.00	-68.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
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%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			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%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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	763,938.00	687,468.00	1,451,404.00	-4.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
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		8931							
Emergency Apportionments									
Proceeds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds									
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(196,856.00)	(366,951.00)	86.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
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		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			457,531.14		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			334,233.84		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			2,449,900.00	2,607,779.00	6.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	195,000.00	190,300.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			195,000.00	190,300.00	-2.4%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			786,758.00	732,000.00	-7.0%
<b>TOTAL, REVENUES</b>			3,431,658.00	3,530,079.00	2.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,366,632.00	1,482,858.00	8.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	101,937.00	130,034.00	27.6%
OASDI/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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			754,935.00	851,328.00	12.8%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,345,774.00	1,443,310.00	7.2%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>51,047.00</b>	<b>71,105.00</b>	<b>39.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	110,126.00	48,429.00	-56.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>110,126.00</b>	<b>48,429.00</b>	<b>-56.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>3,628,514.00</b>	<b>3,897,030.00</b>	<b>7.4%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			196,856.00	366,951.00	86.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,000.00	2,500.00	-89.6%
5) TOTAL, REVENUES			24,000.00	2,500.00	-89.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	0.0%
6) Capital Outlay		6000-6999	774,427.00	193,148.00	-75.1%
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			804,427.00	223,148.00	-72.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(780,427.00)	(220,648.00)	-71.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(780,427.00)	(220,648.00)	-71.7%
<b>F. FUND BALANCE, RESERVES</b>					
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)			440,230.18	219,582.18	-50.1%
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	440,230.18		
Committed Balance	0000	9780	440,230.18		
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		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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			443,793.74		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			443,793.74		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			24,000.00	2,500.00	-89.6%
<b>TOTAL, REVENUES</b>			24,000.00	2,500.00	-89.6%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>774,427.00</b>	<b>193,148.00</b>	<b>-75.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>804,427.00</b>	<b>223,148.00</b>	<b>-72.3%</b>



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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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>B. EXPENDITURES</b>					
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%
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			4,493,345.00	3,700,868.00	-17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,511,473.00)	(3,550,868.00)	1.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,948,143.00)	(3,550,868.00)	-28.2%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
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		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			18,612,308.84		
<b>H. LIABILITIES</b>					
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			
7) TOTAL, LIABILITIES			5,612.27		
<b>I. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	831,872.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			831,872.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			150,000.00	150,000.00	0.0%
<b>TOTAL, REVENUES</b>			981,872.00	150,000.00	-84.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			68,065.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
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%
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	1,532.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			27,949.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,666.00</b>	<b>2,500.00</b>	<b>-31.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,393,665.00</b>	<b>3,698,368.00</b>	<b>-15.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,493,345.00</b>	<b>3,700,868.00</b>	<b>-17.6%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,436,670.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			(1,436,670.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	820,000.00	1,010,000.00	23.2%
5) TOTAL, REVENUES			820,000.00	1,010,000.00	23.2%
<b>B. EXPENDITURES</b>					
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
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			253,219.00	3,187,852.00	1158.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			566,781.00	(2,177,852.00)	-484.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			549,681.00	(2,201,552.00)	-500.5%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
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		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			11,717,616.14		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			11,717,616.14		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>820,000.00</b>	<b>1,010,000.00</b>	<b>23.2%</b>
<b>TOTAL, REVENUES</b>			<b>820,000.00</b>	<b>1,010,000.00</b>	<b>23.2%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	175,013.00	285,825.00	63.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			175,013.00	285,825.00	63.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,726.00	32,584.00	74.0%
OASDI/Medicare/Alternative		3301-3302	13,389.00	21,865.00	63.3%
Health 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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			78,206.00	134,629.00	72.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	2,767,398.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			253,219.00	3,187,852.00	1158.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	17,100.00	23,700.00	38.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,100.00	23,700.00	38.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,100.00)	(23,700.00)	38.6%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,125,236.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,125,236.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(678,566.00)	7,000.00	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			758,104.00	7,000.00	-99.1%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
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		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,946,333.42		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	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%
<b>TOTAL, OTHER STATE REVENUE</b>			1,436,670.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,000.00	7,000.00	-30.0%
<b>TOTAL, REVENUES</b>			1,446,670.00	7,000.00	-99.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>TOTAL, CAPITAL OUTLAY</b>			2,125,236.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,125,236.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	1,436,670.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,436,670.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,515,785.00	2,752,209.00	9.4%
5) TOTAL, REVENUES			2,515,785.00	2,752,209.00	9.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	462,168.00	820,417.00	77.5%
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			462,168.00	820,417.00	77.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,053,617.00	1,931,792.00	-5.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(30,268.00)	(153,319.00)	406.5%
<b>F. FUND BALANCE, RESERVES</b>					
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	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,096,358.20		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			3,096,358.20		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,515,785.00	2,752,209.00	9.4%
<b>TOTAL, REVENUES</b>			2,515,785.00	2,752,209.00	9.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>TOTAL, CAPITAL OUTLAY</b>			462,168.00	820,417.00	77.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			462,168.00	820,417.00	77.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(2,083,885.00)	(2,085,111.00)	0.1%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(968,820.00)	(1,267,623.00)	30.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(968,820.00)	(1,267,623.00)	30.8%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
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		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,456,663.16		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			4,456,663.16		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	12,557.00	12,180.00	-3.0%
Other Subventions/In-Lieu Taxes		8572	1,446.00	1,628.00	12.6%
<b>TOTAL, OTHER STATE REVENUE</b>			14,003.00	13,808.00	-1.4%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,528,747.00	2,830,094.00	-37.5%
<b>TOTAL, REVENUES</b>			4,542,750.00	2,843,902.00	-37.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,511,570.00</b>	<b>4,111,525.00</b>	<b>-25.4%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,511,570.00</b>	<b>4,111,525.00</b>	<b>-25.4%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,072.00	4,721.00	-22.2%
5) TOTAL, REVENUES			6,072.00	4,721.00	-22.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,072.00	4,721.00	-22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,072.00	4,721.00	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
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		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			247,619.35		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			247,619.35		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,072.00	4,721.00	-22.2%
<b>TOTAL, REVENUES</b>			6,072.00	4,721.00	-22.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) 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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 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
Budget 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 years by more than the following percentage levels:

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (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.

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

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

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)
<b>Step 1 - Funded COLA</b>				
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%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	11,499.45	11,316.57	11,282.83	11,249.02
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%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		-1.58%	2.91%	2.41%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		-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
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

#### 4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

#### 4C. Comparison of District Revenue Limit to the Standard

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

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

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

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 two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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%	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.

**6A. 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%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (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 the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

Federal 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.

### 7B. 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 <sup>1</sup> 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

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

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

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

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



## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.9%</b>	<b>3.7%</b>	<b>5.6%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (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 the following percentage levels:

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (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			

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

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

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

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

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

**10. CRITERION: Reserves**

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

Percentage Level	District ADA	
5% or \$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

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

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

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

	Budget Year (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):

No

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

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

**10C. Calculating the District's Budgeted Reserve Amount**

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

**Reserve Amounts**

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources  
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)  
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

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

Status:

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00		
2,903,772.00	3,017,449.00	3,083,779.00
12,483,721.74	8,945,350.92	4,592,281.80
(43.51)	0.00	0.00
0.00		
0.00		
0.00		
15,387,450.23	11,962,799.92	7,676,060.80
15.90%	12.20%	7.68%
2,903,632.70	2,941,411.12	2,997,230.47
Met	Met	Met

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

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

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

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

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
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
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
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.

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

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)


**S6. Long-term Commitments**

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	14	General Fund	General Fund	457,987
Certificates of Participation	6	General Fund/Redevelopment Funds	General Funds	1,565,964
General Obligation Bonds	17	Fund 51	Fund 51	51,237,255
Supp Early Retirement Program	5	General Fund	General Fund	1,565,024
State School Building Loans				
Compensated Absences				

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


Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	47,666	47,666	47,666	47,666
Certificates of Participation	297,033	294,995	294,995	294,995
General Obligation Bonds	4,112,745	4,111,525	4,111,525	4,111,525
Supp Early Retirement Program	709,095	384,096	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	5,166,539	4,838,282	4,454,186	4,454,186
Has total annual payment increased over prior year (2010-11)?	No	No	No	No



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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

00

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

Data must be entered.

5. OPEB Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (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?

Yes

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

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

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

----------------------

**Negotiations Settled**

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

Oct 20, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 20, 2010

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2010

4. Period covered by the agreement:

Begin Date: Jul 01, 2009

End Date: Jun 30, 2012

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.):


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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-managment) 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?

Yes

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

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

--

**Negotiations Settled**

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

Dec 15, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 15, 2010

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2010

4. Period covered by the agreement:

Begin Date:

Jul 01, 2010

End Date:

Jun 30, 2012

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

154,014

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**

- 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
2,549,056	2,724,056	2,899,056
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**

- 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
308,028	308,028	311,028
2.0%	2.0%	2.0%

**Classified (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

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

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


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

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

	Prior Year (2nd Interim) (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
88,530	88,530	88,530
1.9%	1.9%	1.9%

**Negotiations Not Settled**

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

10,029

4. 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

**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
637,264	687,264	737,264
100.0%	100.0%	100.0%
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
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



## ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

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

No

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

Yes

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

No

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

Yes

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

Yes

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)

Yes

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

Yes

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

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
<b>ELEMENTARY</b>						
1. 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						
2. 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						
3. TOTAL, ELEMENTARY	7,629.44	7,629.44	7,629.44	7,610.67	7,610.67	7,610.67
<b>HIGH SCHOOL</b>						
4. 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						
5. 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						
6. TOTAL, HIGH SCHOOL	3,870.01	3,870.01	3,870.01	3,705.90	3,705.90	3,705.90
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. 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
10. 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.						
12. 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
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	11,499.45	11,499.45	11,499.45	11,316.57	11,316.57	11,316.57
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
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)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
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

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								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	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								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)  
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				
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
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	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
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,436,670.00		
Fund Reconciliation							0.00	0.00
25 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
35 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
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,083,885.00		
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
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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	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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (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. Deficit 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>B. EXPENDITURES AND OTHER FINANCING USES</b> (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
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,367,769.95)		(3,424,693.82)		(4,286,739.12)
<b>D. FUND BALANCE</b>						
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)
<b>E. AVAILABLE RESERVES</b>						
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
<b>BASE REVENUE LIMIT PER ADA</b>			
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
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
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
<b>DEFICIT CALCULATION</b>			
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
<b>OTHER REVENUE LIMIT ITEMS</b>			
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
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
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
<b>OTHER ITEMS</b>			
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	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
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:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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

		2010-11 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
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
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	779,512.00
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/lc/](http://www.cde.ca.gov/fg/ac/lc/))  
(Line A10 divided by Line B18)

5.70%

#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	4,868,559.19
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(638,162.50)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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	1,004,378.94
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	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,004,378.94
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	not applicable
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:	not applicable
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:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	1,004,378.94

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
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
<b>Business-Type Activities:</b>						
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
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

July 1 Budget (Single Adoption)  
2010-11 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

04 61424 000000  
Form

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
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
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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				
6. Capital Outlay	6000-6999	0.00			0.00
7. 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
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.03	0.03
<b>D. COMMENTS:</b>					

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.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
000 - Certificated Salaries	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
000 - 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... & 300 - 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
<b>TOTAL</b>					<b>91,874,574.19</b>	<b>365</b>			<b>TOTAL</b>	<b>85,555,869.19</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
Teacher Salaries as Per EC 41011	1100	39,137,242.20	379
Salaries of Instructional Aides Per EC 41011	2100	5,909,396.00	380
STRS	3101 & 3102	3,158,742.79	382
PERS	3201 & 3202	665,525.00	383
OASDI - Regular, Medicare and Alternative	3301 & 3302	1,036,140.02	384
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	9,120,680.31	385
Unemployment Insurance	3501 & 3502	699,018.36	390
Workers' Compensation Insurance	3601 & 3602	1,171,713.51	392
OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
Other Benefits (EC 22310)	3901 & 3902	0.00	393
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		60,898,458.19	395
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,182,311.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
4. TOTAL SALARIES AND BENEFITS		58,716,147.19	397
5. 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%	
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

### PART III: DEFICIENCY AMOUNT

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

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)	ED No.
000 - Certificated Salaries	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 Excluding 3800)	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... & 300 - 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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	ED No.
Teacher Salaries as Per EC 41011.....	1100	379
Salaries of Instructional Aides Per EC 41011.....	2100	389
STRS.....	3101 & 3102	389
PERS.....	3201 & 3202	389
OASDI - Regular, Medicare and Alternative.....	3301 & 3302	389
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	389
Unemployment Insurance.....	3501 & 3502	399
Workers' Compensation Insurance.....	3601 & 3602	399
OPEB, Active Employees (EC 41372).....	3751 & 3752	399
Other Benefits (EC 22310).....	3901 & 3902	399
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		399
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		0.00
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		2,535,023.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		
4. TOTAL SALARIES AND BENEFITS.....		59,506,031.50
5. 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.....		63.72%
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		

### PART III: DEFICIENCY AMOUNT

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

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