



PITTSBURG UNIFIED SCHOOL DISTRICT



DISTRICT  
BUDGET ADOPTION  
FISCAL YEAR  
2010-2011



JUNE 23, 2010



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## MISSION STATEMENT AND MAJOR GOALS

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*It is the mission of Pittsburg Unified School District to inspire our students, to ensure they achieve equity in academic excellence and to bring students closer together through shared experiences in learning. We believe the cultural diversity of our community and our youth are our greatest assets. We endeavor to bring our students to their fullest potential and to create lifelong learners who will contribute positively to the world.*

### MAJOR GOALS:

1. *Continue progress towards a target of 800 on the API at all schools by the year 2012.*
2. *Ensure that all groups of students attain the target of 800 on the API by the year 2012.*
3. *Monitor enrollment and adjust programs, services, staffing and budgets to run efficiently and be fiscally responsive to students' needs.*
4. *Provide fully qualified staff for our students in a timely manner.*
5. *Provide safe and clean learning facilities.*
6. *Be proactive with our educational customers (parents).*



## Overview

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The Pittsburg Unified School District is a K-12 district that serves the community of Pittsburg, California. The school system is committed to providing an excellent opportunity for all students to learn. Our district is approximately 50 minutes from Downtown San Francisco with a direct line on our [Bay Area Transit System \(BART\)](#). Our school community has a close relationship with [Los Medanos Community College](#), which is located in the heart of Pittsburg. In addition, we have cooperative student teaching agreements with [California State University East Bay](#) and [San Francisco State](#), [UC Berkeley](#), [JFK University](#), [St. Mary's College](#) and [Chapman College](#).

The school district serves over 9500 students in Kindergarten through twelfth grade. The district has also been able to provide our community with an outstanding public preschool program and award-winning adult education school.

The district is comprised of:

- 8 elementary schools
- 2 middle schools
- 1 comprehensive high school
- 1 continuation high school
- Adult Education
- Independent study and alternative learning experiences
- Preschool Services



## Our Board of Trustees

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Trustees:

- [Dr. Laura Canciamilla](#) term of office 11/08-11/12
- [Percy D. McGee, Jr.](#) term of office 11/06-11/10
- [Vincent S. Ferrante](#) term of office 11/06-11/10
- [Joseph Arenivar](#) term of office 11/06-11/10
- [Dr William Wong](#) term of office 8/09 - 11/10

### **Community Leaders Entrusted with the Lives of Our Children**

Our District is fortunate to have five elected volunteer citizens who feel passionately about ensuring that the school district provides our children with the knowledge, skills and ambition to fulfill their greatest dreams.

Four of our trustees are graduates of our schools and the other is a long-time educator and community advocate. Our trustees frequently visit schools and devote many long hours to studying materials in order to make important educational and financial decisions for our District.

The trustees typically meet on the second and fourth Wednesday of the month at 7:30 P.M. in the District Office Board room, located at 2000 Railroad Avenue, Pittsburg. Meeting norms include keeping the focus on the best interest of our students, listening actively to all ideas, communicating openly and honestly, respecting differences, and staying focused on the goals of the District. The trustees invite public comment at Board meetings. Comments are typically limited to a three minute limit for each individual on each agenda item.

Time limits may be adjusted if there are a large number of members of the public who wish to comment.



# Directory

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## Cabinet

Dr. Barbara Wilson, Superintendent  
Linda Rondau, Deputy Superintendent  
Enrique Palacios, Associate Superintendent  
Dorothy Epps, Assistant Superintendent

## Directors

Cecile L. Nunley, Finance Director  
Debbie Daly, Director of Special Education  
Maria McCullough, Director of Curriculum & Instruction  
Marianne Solis, Director of Transportation  
Mat Belasco, Director of Child Nutrition  
Monica Pruitt, Director of Categorical Programs  
Dr. Rejois Frazier-Myers, Director of Student Services  
Ron Hickey, Director of Maintenance and Facilities

## Coordinators

Bonnie Mozier, Afterschool Coordinator  
Karan Latimer, MLK Coordinator  
Karen Jennings, SDS Coordinator  
Katy Colbath, English Language Learner Coordinator  
Traci Bonde, Data and Assessment Coordinator

## Principals

Angela Stevenson, Los Medanos Elementary  
Bob Beck, Adult Education  
Donna Marshall, Stoneman Elementary  
Eric Peyko, Rancho Medanos Junior High  
Jan Kuhl, Willow Cove Elementary  
Jeff Varner, Parkside elementary  
Karen Clark, Heights Elementary  
Lynne Plunkett, Marina Vista Elementary  
Martha Strock, Riverside High School and PILC  
Ricardo Araiza, Foothill Elementary  
Shelly Velasco, Hillview Junior High  
Steve Ahonen, Highlands Elementary  
Todd Whitmire, Pittsburg High School

## Vice Principals

Barbara Cowan, Rancho Medanos Junior High  
David Olson, Rancho Medanos Junior High  
Jack Kane, Adult Education  
Laura Francis, Hillview Junior High  
Lynne Nicodemus, Adult Education  
Rene Monlina, Hillview Junior High

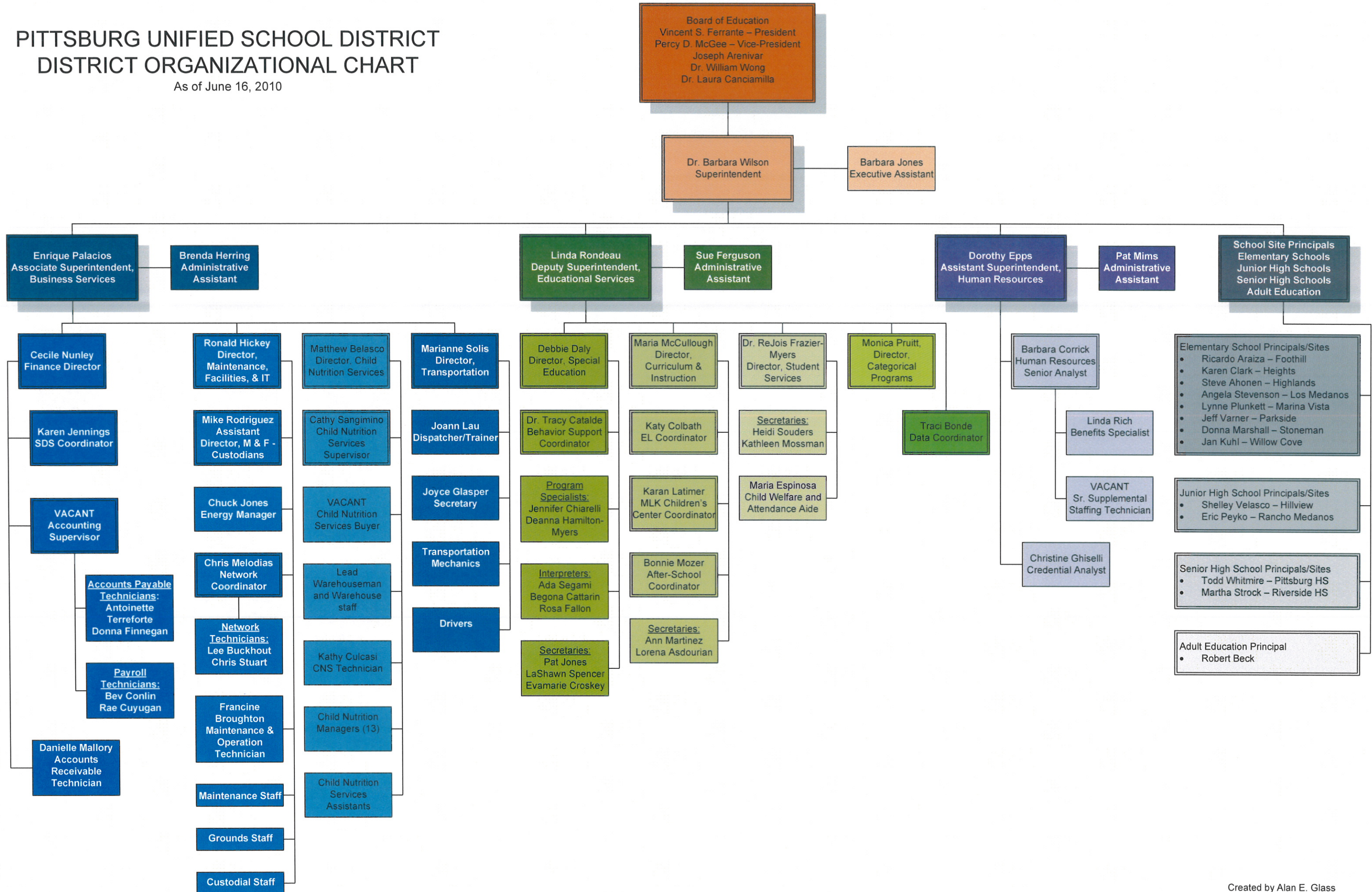
## Assistant Principals

Anthony Molina, Pittsburg High School  
Eileen Chen, Pittsburg High School  
Jan Hamilton, Pittsburg High School  
Kirsten Wollenweber, Pittsburg High School



# PITTSBURG UNIFIED SCHOOL DISTRICT DISTRICT ORGANIZATIONAL CHART

As of June 16, 2010







# Superintendent Budget Message

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Every June, the Board of Education adopts a budget for the following school year. The budget is structured to ensure that the district directs its resources to support high quality educational programs to benefit our community's children. Increasingly, this task has been made more difficult by a state budget recession and increasing mandates and laws which the Board must meet.

In January 2010, Governor Arnold Schwarzenegger introduced a State budget proposal that "protected" public education. The Governor stated that he would "fully fund" the mandatory Cost of Living Adjustment (COLA). Unfortunately, the cost of living adjustment was a negative. Other shifts, new definitions of public education services and a loss of federal dollars combined to present a requirement for the Pittsburg Unified School District (PUSD) to make up for a projected loss of \$13.4 million dollars over the next three years.

The District ensured broad representation in the planning process. A budget committee with representatives from all employee groups and the Board worked from February through May on developing budget proposals. These proposals were aired in several public meeting in March, April, May and June. By the time the Board adopts its final budget, the direction the district should take would have broad consensus. The Board's priorities are evident and reflected in how funding is allocated.

This year, the District evidenced its priorities by funding several key areas, many of which are no longer funded by special state and federal grants:

- 1) Class size in grades 1 -3 remain at 25:1;
- 2) Class size at grades K and 4-12 remain stable;
- 3) Plans for increasing educational options including mid-year kindergarten, full day kindergarten and virtual classes for high school students;
- 4) New textbooks in English/Language Arts grades K-8;
- 5) Two days of professional development for teachers and administrators;
- 6) School block grants that allow site councils to prioritize the needs at their own schools.

The Board reduced in a number of areas to help support the priorities above:

- 1) Cuts at the District Office in Human Resources and Educational Services departments;
- 2) Focus on reducing energy consumption through less usage, solar installations and recycling;
- 3) Tightened procedures to reduce overtime, and costs of meetings;
- 4) Renegotiating vendor contracts

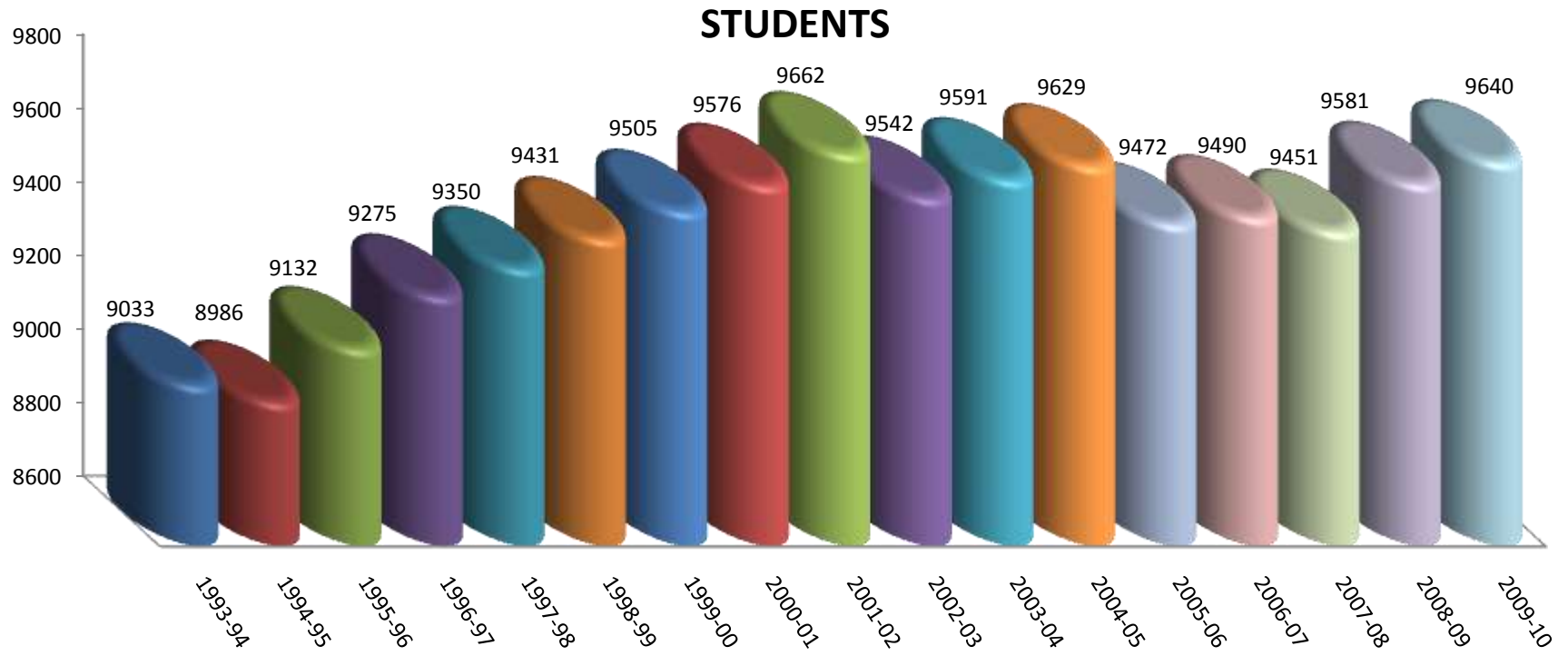
The State has not finished its budget decisions. The District will continue its financial prudence and fiscal integrity by constantly monitoring the budget and making adjustments to ensure the provision of a high quality education to our students is our highest priority.

Barbara Wilson, Ph.D  
Superintendent



# PUSD

## K-12 PUBLIC SCHOOL ENROLLMENT



Pittsburg Unified School District

Pittsburg Unified School District (Pitts10Cnsv)

Grade	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
K	741	784	769	722	702	688	680	677	664	651	638	626	613	601
1	794	784	860	802	759	738	724	716	712	698	685	671	658	646
2	795	769	770	876	803	759	739	725	718	715	701	688	674	661
3	748	752	750	747	853	783	742	723	721	715	711	698	684	672
4	684	741	747	743	732	833	766	728	716	714	708	704	691	678
5	694	704	754	741	743	732	833	765	727	716	713	707	703	690
6	684	644	705	748	733	733	713	810	742	709	697	695	689	685
7	677	677	662	726	754	737	738	720	813	746	713	701	699	693
8	643	689	676	681	726	756	739	741	722	813	746	714	702	699
9	691	625	659	650	656	702	719	703	701	685	772	711	680	669
10	698	615	618	614	610	614	658	675	680	679	664	748	690	660
11	660	665	619	586	586	582	593	631	662	669	665	652	735	678
12	606	648	645	613	566	568	563	571	620	651	657	654	641	722
Subtotals:	9115	9097	9234	9249	9223	9225	9207	9185	9198	9161	9070	8969	8859	8754
Pct Chg:		-0.2%	1.5%	0.2%	-0.3%	0%	-0.2%	-0.2%	0.1%	-0.4%	-1%	-1.1%	-1.2%	-1.2%
SDC:	347	306	289	318	310	311	312	313	317	317	317	315	311	307
Totals:	9462	9403	9523	9567	9533	9536	9519	9498	9515	9478	9387	9284	9170	9061
Capacity:	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open Seats:	-9462	-9403	-9523	-9567	-9533	-9536	-9519	-9498	-9515	-9478	-9387	-9284	-9170	-9061

## 2010 SSC School District and County Office Financial Projection Dashboard Governor's 2010-11 May Revision

This version of SSC's Financial Projection Dashboard is based on the Governor's 2010-11 May Revision. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Statutory COLA (use for K-12 and COE Revenue Limits)	4.25%	-0.39%	2.10% <sup>1</sup>	2.40%	2.70%	3.00%
Revenue Limit Deficits:						
Eliminates COLA	.90785	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.89932	.89932	.89932	.89932	.89932	.89932
Total Deficit %	18.355%	18.355%	18.355%	18.355%	18.355%	18.355%
Net Revenue Limit Change: K-12	-7.64%	-0.39%	2.10%	2.40%	2.70%	3.00%
Revenue Limit Deficits—COEs:						
Eliminates COLA	.90785	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.89639	.89639	.89639	.89639	.89639	.89639
Total Deficit %	18.621%	18.621%	18.621%	18.621%	18.621%	18.621%
Net Revenue Limit Change: COEs	-7.95%	-0.39%	2.10%	2.40%	2.70%	3.00%
Other Revenue Limit Adjustments	-\$252.99 <sup>2</sup> per ADA	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL
Special Education COLA (on state and local share only)	0.00%	-0.38%	2.10%	2.40%	2.70%	3.00%
State Categorical Funding (including adult education and ROC/P) <sup>3</sup>						
Tier I	0.00%	N/A <sup>3</sup>	2.10%	2.40%	2.70%	3.00%
Tier II	-4.46%	-0.38%	2.10%	2.40%	2.70%	3.00%
Tier III	-4.46%	-0.38%	2.10%	2.40%	2.70%	3.00%
California CPI	0.80%	2.00%	2.40%	2.70%	3.00%	3.20%
California Lottery	Base	\$111.00	\$111.00	\$111.00	\$111.00	\$111.00
	Proposition 20	\$14.50	\$14.50	\$14.50	\$14.50	\$14.50
Interest Rate for Ten-Year Treasuries	3.70%	4.00%	4.40%	4.60%	4.80%	5.00%

### ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"

Year	Elementary	High School	Unified
2009-10 Statewide Average (est.)	\$6,132	\$7,369	\$6,411
2010-11 Inflation Increase @ -0.38% COLA	-\$24	-\$29	-\$25
2010-11 Statewide Average (est.)	\$6,108	\$7,340	\$6,386

### 2010-11 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES

	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,005 - \$236 <sup>3</sup>	\$5,081 - \$240 <sup>3</sup>	\$5,227 - \$247 <sup>3</sup>	\$6,067 - \$286 <sup>3</sup>
Categorical Block Grant (est.) <sup>4</sup>	\$399	\$399	\$399	\$399
Total	\$5,168	\$5,240	\$5,379	\$6,180

<sup>1</sup> While a positive statutory COLA is projected for 2011-12, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund this COLA percentage.

<sup>2</sup> The 2009 Budget Revision did not include the 11.428% deficit for 2008-09, which was proposed in the May Revision. Instead, the Budget Revision requires school districts, COEs, and charter schools to reduce revenue limits by \$252.99 per ADA on a one-time basis in 2009-10.

<sup>3</sup> These percentages are based on the amount of cuts from prior-year funding. The May Revision leaves the -0.38% from the Governor's January Budget unchanged. In 2010-11, Tier I programs have various funding rates.

<sup>4</sup> The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately.

## **KEY ELEMENTS OF THE BUDGET**

- **REVENUE (INCOME)**  
*How Much We Generate*
- **EXPENDITURES**  
*How Much We Spend*
- **RESERVE**  
*How Much is Allocated for Contingencies*

The following section provides detailed information regarding the District's sources of revenue, categories of expenditure, and level of reserve.



# ASSUMPTIONS UTILIZED IN BUDGET DEVELOPMENT<sup>1</sup>

## HOW ARE REVENUE AND EXPENDITURE PROJECTIONS ESTABLISHED?

Because there are so many unpredictable factors affecting revenue and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. The upward and downward swings in state budget situation makes this more challenging than ever. Consequently, the Adopted Budget should be considered a “financial snapshot” on the date it is adopted. As variables change, it is necessary to make formal adjustments, approved by the Governing Board throughout the course of the year. The 2010-11 assumptions follow.

### ESTIMATED ACTUALS 2009-10

This document contains the Estimated Actuals for the 2009-10 budget year. This is an estimate of the financial condition of the district we feel will be evident once the year has ended and all accounts have been balanced. At this point, these figures are estimates. The final payroll has not been processed, teachers are working on extended year projects, and not all invoices have been received. Based upon analysis, the budgets have been adjusted to reflect as accurate an ending balance as possible at this time.

This year the Business staff has also dropped the budgets in categorical programs. You will notice a legally restricted balance of \$1,903,112 carrying forward on the restricted side of the budget. This is not the total amount of carryover that will occur in restricted programs. The state computer software will not allow staff to drop budgets for programs that require ending balances to be treated as deferred revenue.

Once the books are closed, and the actual ending balances are known, we will budget appropriate expenses.

The components of the estimated ending balance for 2009-10 are:

- |                                     |    |           |
|-------------------------------------|----|-----------|
| • Revolving Fund Reserve            | \$ | 25,000    |
| • Legally Restricted Ending Balance | \$ | 1,903,112 |
| • 3% for Economic Uncertainty       | \$ | 2,457,218 |

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<sup>1</sup> The assumptions reflect recommendations made by the Governor in his May Revise. Subsequent budget revisions will depict proposals which have been included in the final state budget.

## **FRAMEWORK OF THE GOVERNOR'S MAY REVISED BUDGET FOR FISCAL YEAR 2010-11<sup>2</sup>**

The Governor continues to acknowledge that the State is in a serious fiscal crisis. The May Revision Budget has a shortfall of \$19.1 billion for 2010-11, slightly smaller than the \$19.9 billion shortfall in the January budget. The Governor proposes to eliminate this shortfall through \$12.4 billion in expenditure reductions, \$3.4 billion in additional federal revenues, and \$3.4 billion in borrowing funds shifts, asset sales, and surcharges. No new taxes are being proposed.

For 2010-11, the Prop 98 guarantee has fallen to \$48.4 billion. The Governor has stated that education continues to be “protected” in this May Revision budget. It is important to note that “protected” does not mean that school districts will be spared reductions. In fact, school funding as proposed by the Governor in the May Revision is \$4.1 billion below what Proposition 98 calls for. The Governor proposes a negative 0.39% cost-of-living adjustment (COLA), to the revenue limit and a negative 0.38% to certain categorical programs and an additional ongoing reduction of 3.85% to each school district’s undeficitated base revenue limit (BRL). Depending upon the school district BRL, this can range from approximately \$225/ADA to \$280/ADA. This replaces the fixed dollar reduction per ADA by type of school district (\$191/ADA for elementary school districts, \$201/ADA for unified school districts, and \$231/ADA for high school districts) proposed in January. About \$2.5 billion was taken from education in the January 2010 Budget and this remains unchanged with the May Revision.

The good news is that the Governor has dropped the proposal that the ongoing revenue limit reduction be targeted at central administration. School districts now have local discretion over the implementation of the cuts.

The Governor’s Proposed 2010-11 May Revision Budget provides his last set of budget proposals to the Legislature and many changes will take place prior to the adoption of an actual 2010-11 State Budget. School districts are cautioned to be conservative with the development of the 2010-11 Budget. It is possible that the total amount of reductions in the Governor’s May Revision Budget is the best case scenario and future changes could produce further reductions to education. There are several significant factors that warrant such caution:

- Given that there are significant financial and political downside risks to the Governor’s 2010-11 May Revision Budget, the risk of further education cuts in the final adopted budget outweigh the potential for any augmentations for K-12 education.
- The Governor’s 2010-11 May Revision Budget is predicated upon some very uncertain revenue increases and expenditure reductions. For example, the proposed budget assumes the Federal Government will provide \$3.4 billion in unrestricted federal funding to California.
- Many of the proposed expenditure reductions are similar to ones proposed last year and not enacted. It is anticipated that the Legislature will have considerable difficulty in agreeing to the reductions as many of the State’s social welfare programs have been eliminated or severely reduced.

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<sup>2</sup> 2010 May Revision Update for CCSESA BASC District Fiscal Oversight Common Message Talking Points to County Office of Education CBOs 2010-11 Budgets and Related MYPs May 28, 2010.

- ARRA funds are one-time revenues and must be spent by September 30, 2011. Additionally, the State is no longer impacted by the federal maintenance of effort requirements as of June 30, 2011.
- There are some signs of a US economic recovery, but California lags far behind. Unemployment is 12.6% compared to 9.9% for the US as a whole.
- 2010 is a major election year. There is uncertainty as to whether a State Budget will be enacted prior to or after the November, 2010 election.
- There are possibilities of court challenges over the proposed reductions such as CalWORKS and state worker pay cuts.

## **CASH MANAGEMENT**

### Apportionment Deferrals

In addition to the deferrals that were enacted in 2009-10, ABX8 14 allows the State of California to defer up to \$2.5 billion dollars at three specific times within the 2010-11 fiscal year that must be repaid in full by April 29, 2011. On March 30, 2010, pursuant to Government Code section 16326(a), the Controller, Treasurer, and Director of Finance specified that the plan is to defer the following payments:

- The July 2010 payment will be deferred for 60 days, in the amount of \$2.5 billion. The entire July advance principal apportionment payment will be deferred as a part of this \$2.5 billion along with approximately 31% of the prior year deferrals from February and June 2010.
- The October 2010 payment will be deferred as a part of this \$2.5 billion.
- The March 2011 payment will be deferred and paid on April 29, 2011, in the amount of \$2.5 billion.

However, ABX8 14 also gives the State Controller, State Treasurer, and Director of Finance the authority to shift the three deferrals to the prior month or delay until the subsequent month. Any authorized change would require a 30-day legislative notification.

Please refer to the tables below for a complete list of 2009-10 and 2010-11 deferrals. Note that approximately \$5 billion in payments are being delayed from one fiscal year to the next. Please refer to Attachment B for a graphic illustration of the apportionment deferrals. Also note that changes in property valuations can significantly affect cash flow.

K-12 Deferral Amount	2009-10 Timeframe
\$1.0 Billion	July 2009 to December 2009
\$1.5 Billion	August 2009 to October 2009
\$1.0 Billion	November 2009 to January 2010

\$2.0 Billion	February 2010 to July 2010
\$679 Million	April 2010 to August 2010
\$1.0 Billion	May 2010 to August 2010
\$1.4 Billion <sup>3</sup>	June 2010 to July 2010
Total: \$8.6 Billion (\$5 Billion across fiscal years)	

K-12 Deferral Amount	2010-11 Timeframe
\$2.5 Billion <sup>4</sup>	July 2010 to September 2010
\$2.5 Billion	October 2010 to January 2011
\$2.0 Billion	February 2011 to July 2011
\$2.5 Billion	March 2011 to April 2011
\$679 Million	April 2011 to August 2011
\$1.0 Billion	May 2011 to August 2011
\$1.4 Billion <sup>5</sup>	June 2011 to July 2011
Total: \$12.6 Billion (\$5 Billion across fiscal years)	

<sup>3</sup> 100% of the June P-2 Principal Apportionment is deferred to July (estimated to be \$1.4 billion).

<sup>4</sup> This includes the deferral of 31% of the 2009-10 P-2 payment, which will be paid in September 2010; LEA's should receive 69% of their 2009-10 P-2 payment in July 2010.

<sup>5</sup> 100% of the June P-2 Principal Apportionment is deferred to July (estimated to be \$1.4 billion).



## FISCAL YEAR 2010-11

### REVENUES

- Based upon the Governor's May revise, a -0.39% and -0.38% COLA has been added to the Revenue Limit, and State Categorical programs respectively for 2010-11.
- Along with the negative COLA, the Governor has imposed a deficit factor of 18.355%.
- The \$201 reduction per ADA proposed in the Governor's January Budget is increased to by \$45. The increase represents 3.85% of the deficated Revenue Limit.
- The California Lottery revenue remains flat at \$125.50 per student.
- The enrollment for purposes of calculating revenues for 2010-11 is based upon P-2 ADA reports for 2009-10. Our enrollment is overall flat with a slight increase due to program changes. The projected enrollment is 9,533 with ADA of 9,078.69.
- The Indirect cost rate of 4.20% has been applied to all programs.
- No new Mandated Cost Revenue is budgeted.
- Class size reduction funds are cap at 2008-09 levels fort K-3 grades. Any additional classes in K-3 grades above the 2008-09 levels are not eligible for CSR funds.
- The Redevelopment account continues to support debt repayment of certificates of participation.
- The Medi-Cal Administration Activities program revenue budget has been increased to \$150,000 for 2010-11. The district is working to improve this revenue stream for future years.
- All categorical programs are expected to operate within their revenues. No encroachment is permitted. If a program does not receive COLA, it will need to either create additional revenues or reduce programs to support staff COLA raises.
- The Board accepted a total of \$411,064 in revenue enhancements for Fiscal Year 2010-11 as part of the Multi Year Plan:

#### REVENUE ENHANCEMENTS

Implement Early Kindergarten (All Day)	\$40,000
Increase Medi Cal Reimbursement	\$150,000
State Fiscal Stabilization Funds	\$400,677
Rebate from Contra Costa County Schools Insurance Group	\$235,000
Additional reductions to the Revenue Limit from Governor's May revised message	<u>(\$414,613)</u>

#### TOTAL REVENUE ENHANCEMENTS

**\$411,064**

## EXPENSES

- The District is entering the final year of a three-year contract with all employee groups. The District has no additional financial obligations for salaries and benefits.
- Step and Column is built into the salaries for 2010-11 and is not a separate line item.
- Nineteen classified employees opted for the early retirement package. The replacements' salaries are expected to be 25% lower.
- Twenty-three certificated employees opted for the early retirement package. The replacements' salaries are expected to be 25% lower.
- The Board authorized the abeyance of transfers into the Futuris Public Entity Investment Trust.
- The Board did not increase furlough days for any employees.
- The Board did not reduce salaries or wages of any employee.
- The Board did not increase class size in any grade.
- The Board did not reduce the school year.
- The Board accepted \$2,977,107 in expenditure reductions as part of the Multi Year plan:

## EXPENDITURE ADJUSTMENTS

Energy Education	\$268,102
Special Education adjustments of contracted services	\$320,000
Decrease Overtime, comp time, and extra duty time.	\$250,000
Reduce school allocation from \$100 to \$75 per student	\$238,250
Modification general education transportation	\$200,000
Special Ed transportation modifications	\$175,000
Reduce Textbooks	\$150,000
Review cost effectiveness of outsourcing	\$150,000
Reduce counseling services	\$174,700
Maximize charge-backs to Child Nutrition	\$100,000
Reorganize Human Resources Department	\$95,000
Maximize charge-backs to Adult Education	\$57,500
Reduce of waste through recycling	\$50,000
Adjust Adaptive Physical Education staffing	\$46,000
Change funding allocation for Director of Curriculum from general fund to categorical funds	\$40,000
Relocate Independent Studies and Opportunity	\$25,000
Renegotiate lease at Lynn Center	\$27,000
Eliminate incidental cost of meetings, food, and bottle water	\$50,000

Reduce Education Services Department cost	\$50,000
Provide early retirement announcement incentive	(\$9,000)
Classified, Confidential, and Classified Management Early Retirement	\$131,121
Classified Early Retirement Cost Carry-over	(\$347,128)
Transfer of legal fees from General Fund to other funds	\$166,692
Teacher Early Retirement	\$268,870
Abeyance of GASB 45 contribution	300,000
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>	<b>2,977,107</b>

**MULTI-YEAR PROJECTIONS FOR:  
2011-12 & 2012-13  
2011-12  
REVENUES**

- The projected enrollment is 9,536 with an ADA of 9158.84.
- Based upon the Governor's May revise, a 2.10% COLA has been added to the Revenue Limit, and State Categorical programs for 2011-12.
- Along with the negative COLA, the Governor has imposed a deficit factor of 18.355%.
- The \$201 reduction per ADA proposed in the Governor's January Budget is increased to \$45. The increase represents 3.85% of the deficated Revenue Limit.
- The California Lottery revenue remains flat at \$125.50 per student.
- The enrollment for purposes of calculating revenues for 2011-12 is based upon P-2 ADA reports for 2010-11. Our enrollment is overall flat with a slight increase due to program changes.
- The Indirect cost rate of 4.20% has been applied to all programs.
- No new Mandated Cost Revenue is budgeted.
- Class size reduction funds are cap at 2008-09 levels fort K-3 grades. Any additional classes in K-3 grades above the 2008-09 levels are not eligible for CSR funds.
- The Redevelopment account continues to support debt repayment of certificates of participation.
- The Medi-Cal Administration Activities program revenue budget has been increased to \$300,000 for 2011-12. The district is working to improve this revenue stream for future years.
- All categorical programs are expected to operate within their revenues. No encroachment is permitted. If a program does not receive COLA, it will need to either create additional revenues or reduce programs to support staff COLA raises.
- The Board accepted a total of \$714,987 in revenue enhancements for Fiscal Year 2011-12 as part of the Multi Year Plan:

**REVENUE ENHANCEMENTS**

Implement Early Kindergarten (All Day)	\$80,000
Increase Medical Reimbursement	\$300,000
Increase enrollment by 5% at new PHS	\$654,844
Additional reductions to the Revenue Limit from Governor's May revised message	<u>(\$319,857)</u>
<b>TOTAL REVENUE ENHANCEMENTS</b>	<b>\$714,987</b>



## **EXPENSES**

- The District has no contract with all employee groups. The District has no additional financial obligations for salaries and benefits.
- Step and Column is built into the salaries for 2011-12 and is not a separate line item.
- The new solar energy systems will start producing an estimated \$150,000 in savings.
- The installation of the new financial system Munis will be completed producing an estimated \$37,000 in maintenance fees.
- The Board did not increase any furlough days for any employees.
- The Board did not reduce salaries or wages of any employee.
- The Board did not increase class size in any grade.
- The Board did not reduce the school year.
- The Board accepted \$3,432,872 in expenditure reductions as part of the Multi Year plan:

### **EXPENDITURE ADJUSTMENTS**

Energy Education	\$321,682
Special Education adjustments of contracted services	\$320,000
Decrease Overtime, comp time, and extra duty time.	\$250,000
Reduce school allocation from \$100 to \$75 per student	\$238,250
Modification general education transportation	\$200,000
Special Ed transportation modifications	\$175,000
Reduce Textbooks	\$150,000
Review cost effectiveness of outsourcing	\$150,000
Reduce counseling services	\$174,700
Maximize charge-backs to Child Nutrition	\$100,000
Reorganize Human Resources Department	\$95,000
Maximize charge-backs to Adult Education	\$57,500
Reduce of waste through recycling	\$50,000
Adjust Adaptive Physical Education staffing	\$46,000
Change funding allocation for Director of Curriculum from general fund to categorical funds	\$40,000
Relocate Independent Studies and Opportunity	\$25,000
Renegotiate lease at Lynn Center	\$27,000
Eliminate incidental cost of meetings, food, and bottle water	\$50,000
Reduce Education Services Department cost	\$50,000
Reduce energy cost due to solar energy systems	\$150,000
Reduce Maintenance fee for financial system	\$37,000
Provide early retirement announcement incentive	-\$9,000
Classified, Confidential, and Classified Management Early Retirement	\$118,899

Classified Early Retirement Cost Carry-over	
Transfer of legal fees from General Fund to other funds	
Teacher Early Retirement	\$242,420
Increase class size to 30:1 from 25:1 in 1st grade	
Increase class size to 30:1 from 25:1 in 2nd grade	
Increase class size to 30:1 from 25:1 in 3rd grade	
Reduce work week to 4 days during summer months	\$73,421
Abeyance of GASB 45 contribution	<u>\$300,000</u>
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>	<b>\$3,432,872</b>

**2012-13  
REVENUES**

- The projected enrollment is 9,519 with an ADA of 9,158.84.
- Based upon the Governor's May revise, a 2.40% COLA has been added to the Revenue Limit, and State Categorical programs for 2012-13.
- Along with the negative COLA, the Governor has imposed a deficit factor of 18.355%.
- The \$201 reduction per ADA proposed in the Governor's January Budget is increased to by \$45. The increase represents 3.85% of the deficated Revenue Limit.
- The California Lottery revenue remains flat at \$125.50 per student.
- The enrollment for purposes of calculating revenues for 2011-12 is based upon P-2 ADA reports for 2010-11. Our enrollment is overall flat with a slight increase due to program changes.
- The Indirect cost rate of 4.20% has been applied to all programs.
- No new Mandated Cost Revenue is budgeted.
- The flexibility for K-3 Class Size Reduction ends as of June 30, 2012 one year earlier than the Tier III flexibility. This is a different sunset date than the Tier III categorical program flexibility which ends on June 30, 2013. For the 2012-13 MYP, school districts must return to 20:1 class sizes in order to receive the incentive funding. If the District does not comply with the 20:1 rule remaining above 25:1, CSR funding may get reduced by as much as \$2,400,000.
- The Redevelopment account continues to support debt repayment of certificates of participation.
- The Medical Administration Activities program revenue budget has been increased to \$300,000 for 2011-12. The district is working to improve this revenue stream for future years.
- All categorical programs are expected to operate within their revenues. No encroachment is permitted. If a program does not receive COLA, it will need to either create additional revenues or reduce programs to support staff COLA raises.
- The Board accepted a total of \$1,280,251 in revenue enhancements for Fiscal Year 2011-12 as part of the Multi Year Plan:

**REVENUE ENHANCEMENTS**

Implement Early Kindergarten (All Day)	\$80,000
Increase Medical Reimbursement	\$300,000
Provide Virtual classes to increase ADA by 50 and 75	\$405,525
Increase enrollment by 5% at new PHS	\$677,173
Parcel Tax	\$100,000
Additional reductions to the Revenue Limit from Governor's May revised message	-\$282,447
<b>TOTAL REVENUE ENHANCEMENTS</b>	<b><u>\$1,280,251</u></b>

## **EXPENSES**

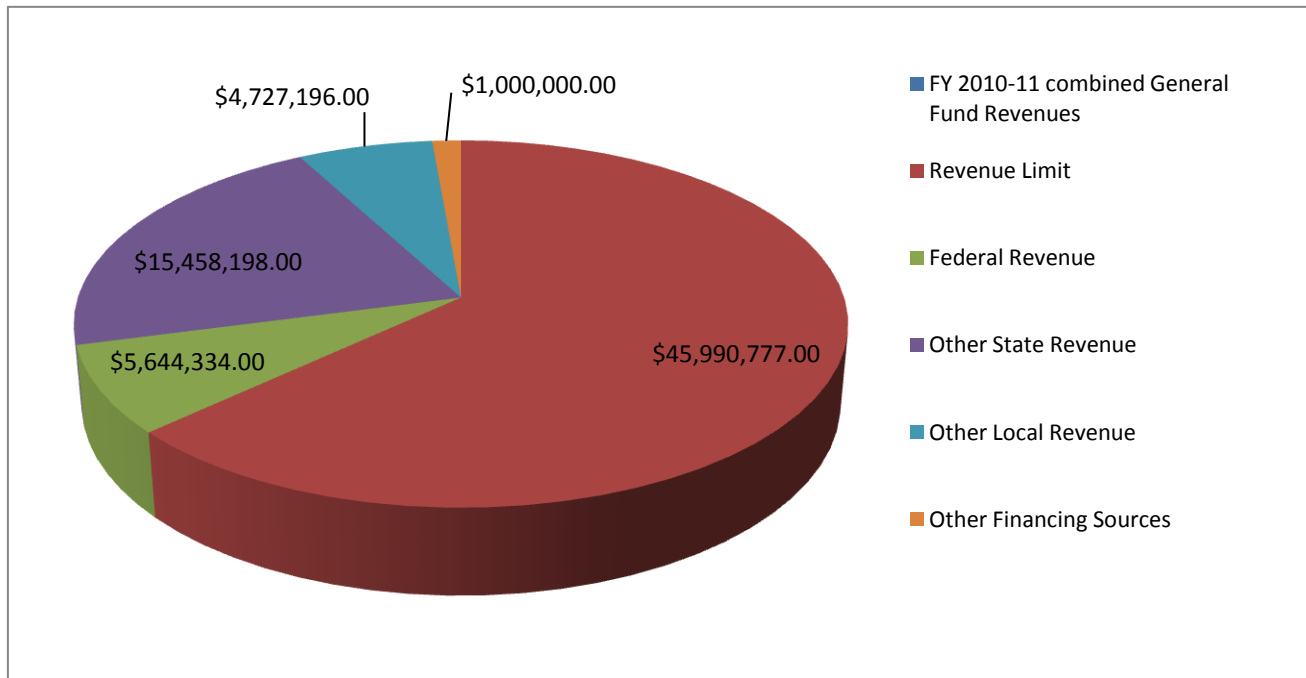
- The District is entering the second year of a new contract with all employee groups. The District has no additional financial obligations for salaries and benefits.
- Step and Column is built into the salaries for 2011-12 and is not a separate line item.
- Class size for 1-3 grades is scheduled to increase from 25:1 to 30:1.
- The Board did not increase furlough days for any employees.
- The Board did not reduce salaries or wages of any employee.
- The Board did not increase class size in any grade.
- The Board did not reduce the school year.
- The Board accepted \$4,555,158 in expenditure reductions as part of the Multi Year plan:

### **EXPENDITURE ADJUSTMENTS**

Energy Education	\$483,914
Special Education adjustments of contracted services	\$320,000
Decrease Overtime, comp time, and extra duty time.	\$250,000
Reduce school allocation from \$100 to \$75 per student	\$238,250
Modification general education transportation	\$200,000
Special Ed transportation modifications	\$175,000
Reduce Textbooks	\$150,000
Review cost effectiveness of outsourcing	\$150,000
Reduce counseling services	\$174,700
Maximize charge-backs to Child Nutrition	\$100,000
Reorganize Human Resources Department	\$95,000
Maximize charge-backs to Adult Education	\$57,500
Reduce of waste through recycling	\$50,000
Adjust Adaptive Physical Education staffing	\$46,000
Change funding allocation for Director of Curriculum from general fund to categorical funds	\$40,000
Relocate Independent Studies and Opportunity	\$25,000
Renegotiate lease at Lynn Center	\$27,000
Eliminate incidental cost of meetings, food, and bottle water	\$50,000
Reduce Education Services Department cost	\$50,000
Reduce energy cost due to solar energy systems	\$150,000
Reduce Maintenance fee for financial system	\$37,000
Provide early retirement announcement incentive	-\$9,000
Classified, Confidential, and Classified Management Early Retirement	\$112,733
Teacher Early Retirement	\$215,648
Increase class size to 30:1 from 25:1 in 1st grade	\$312,517
Increase class size to 30:1 from 25:1 in 2nd grade	\$330,176

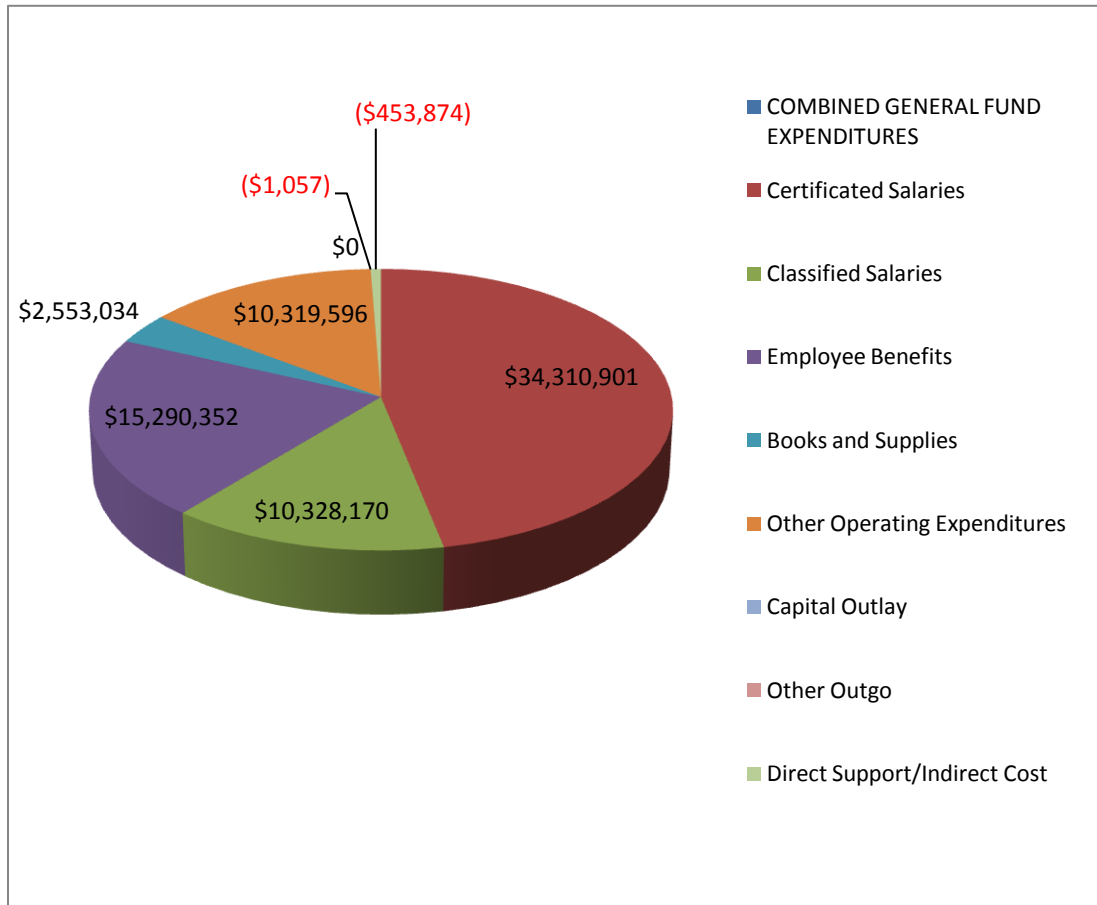
Increase class size to 30:1 from 25:1 in 3rd grade	\$350,299
Reduce work week to 4 days during summer months	\$73,421
Abeyance of GASB 45 contribution	<u>\$300,000</u>
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>	<b>\$4,555,158</b>

FY 2010-11 combined General Fund Revenues	
Revenue Limit	\$ 45,990,777.00
Federal Revenue	\$ 5,644,334.00
Other State Revenue	\$ 15,458,198.00
Other Local Revenue	\$ 4,727,196.00
Other Financing Sources	\$ 1,000,000.00
Total Combined General Fund Revenues	\$ 72,820,505.00



**COMBINED GENERAL FUND  
EXPENDITURES**

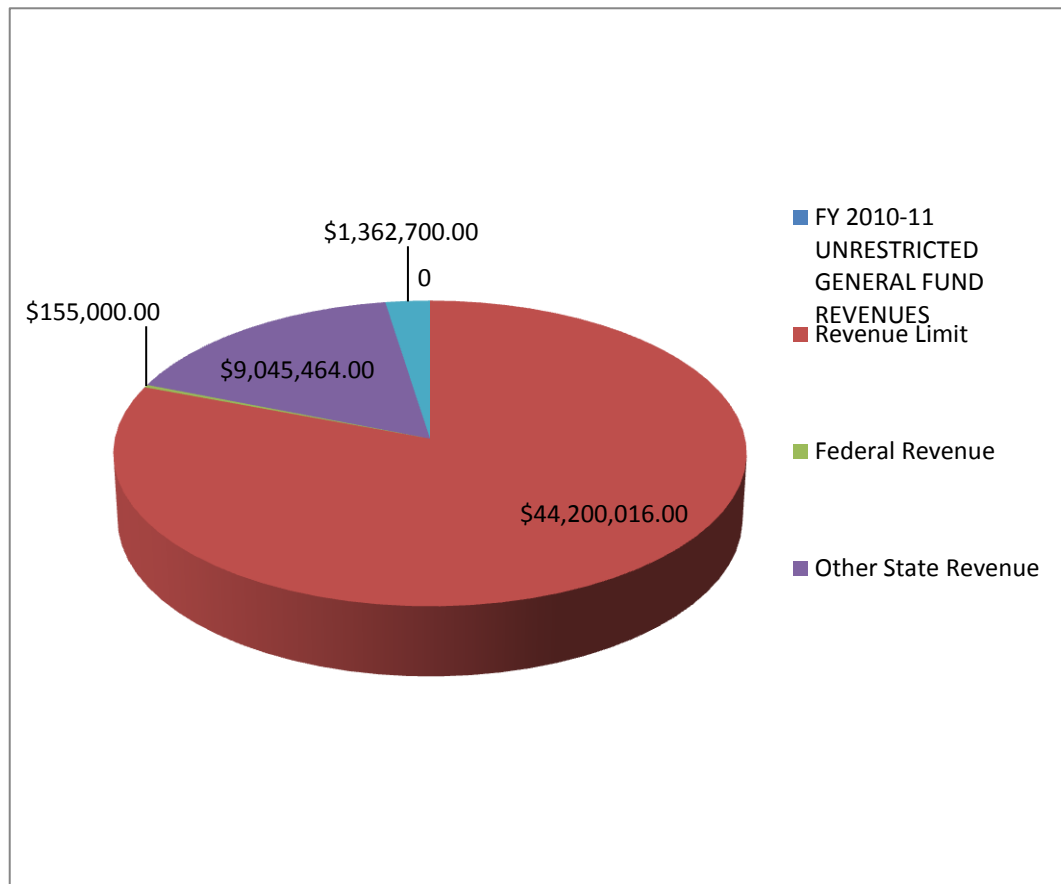
Certificated Salaries	\$34,310,901
Classified Salaries	\$10,328,170
Employee Benefits	\$15,290,352
Books and Supplies	\$2,553,034
Other Operating Expenditures	\$10,319,596
Capital Outlay	(\$1,057)
Other Outgo	\$0
Direct Support/Indirect Cost	(\$453,874)
<b>TOTAL EXPENDITURES</b>	<b>\$72,347,122</b>





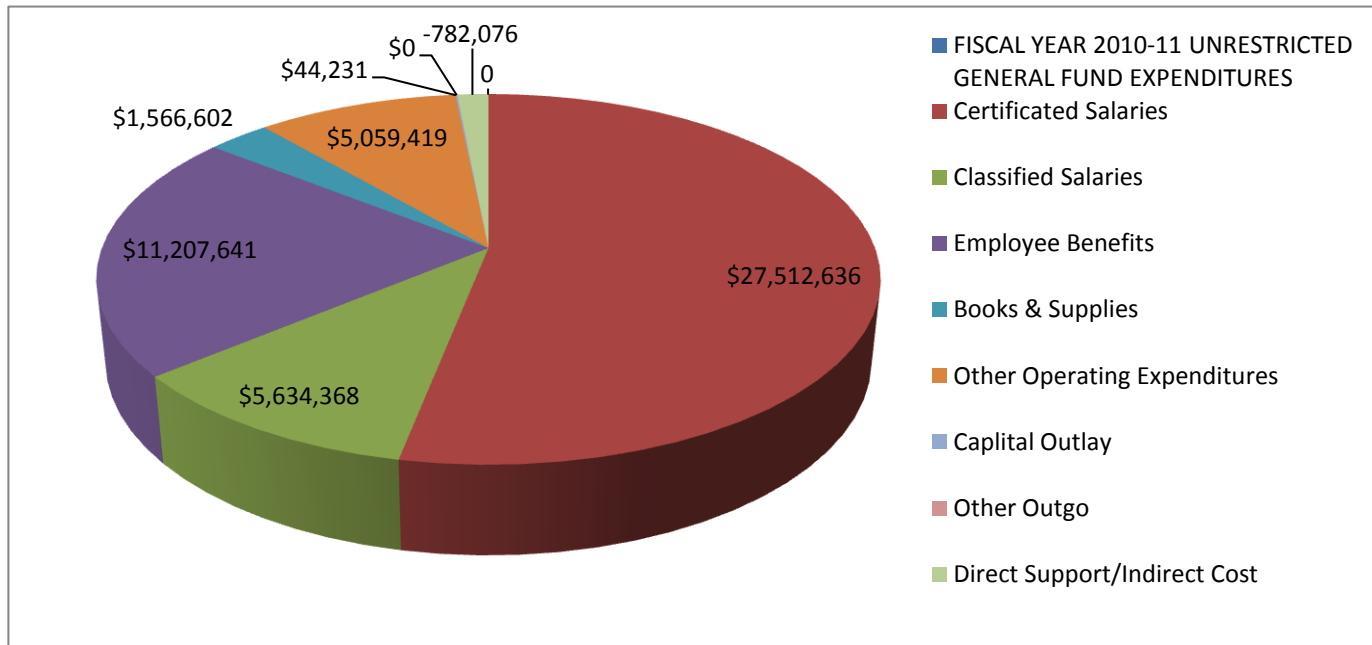
FY 2010-11 UNRESTRICTED GENERAL FUND REVENUES

Revenue Limit	\$ 44,200,016.00
Federal Revenue	\$ 155,000.00
Other State Revenue	\$ 9,045,464.00
Other Local Revenue	\$ 1,362,700.00
Total Unstricted General Fund Revenues	\$ 54,763,180.00



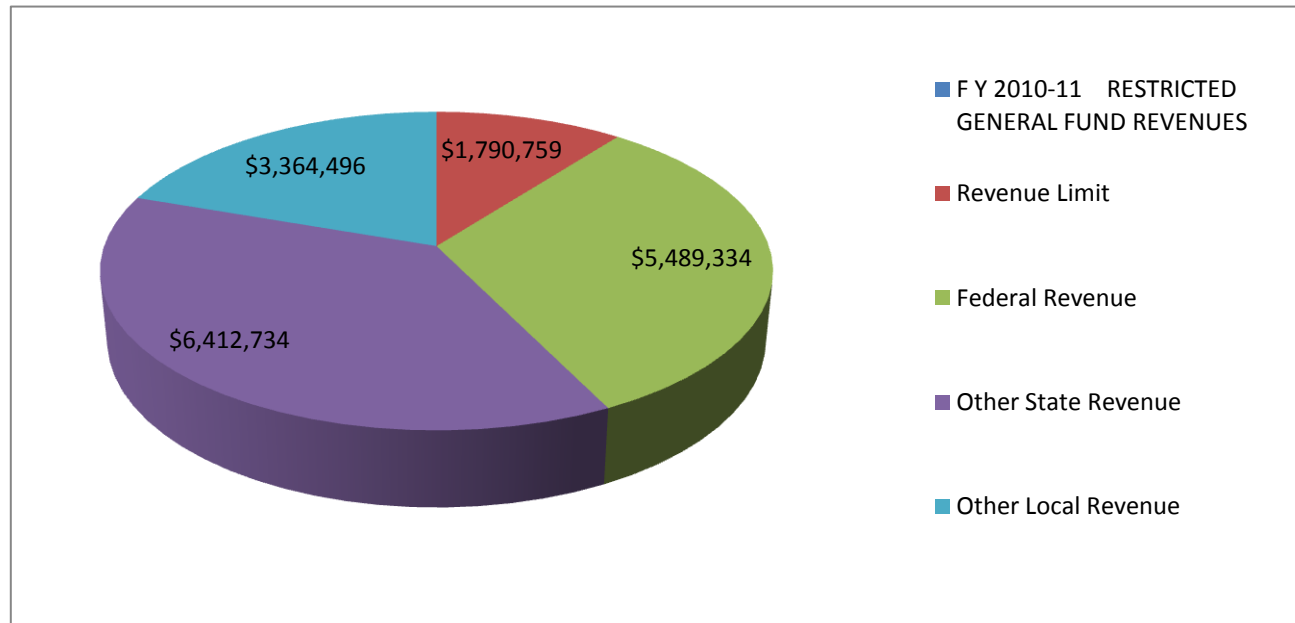
FISCAL YEAR 2010-11 UNRESTRICTED  
GENERAL FUND EXPENDITURES

Certificated Salaries	\$27,512,636
Classified Salaries	\$5,634,368
Employee Benefits	\$11,207,641
Books & Supplies	\$1,566,602
Other Operating Expenditures	\$5,059,419
Caplital Outlay	\$44,231
Other Outgo	\$0
Direct Support/Indirect Cost	-782,076
Total Expenditures	\$50,242,821



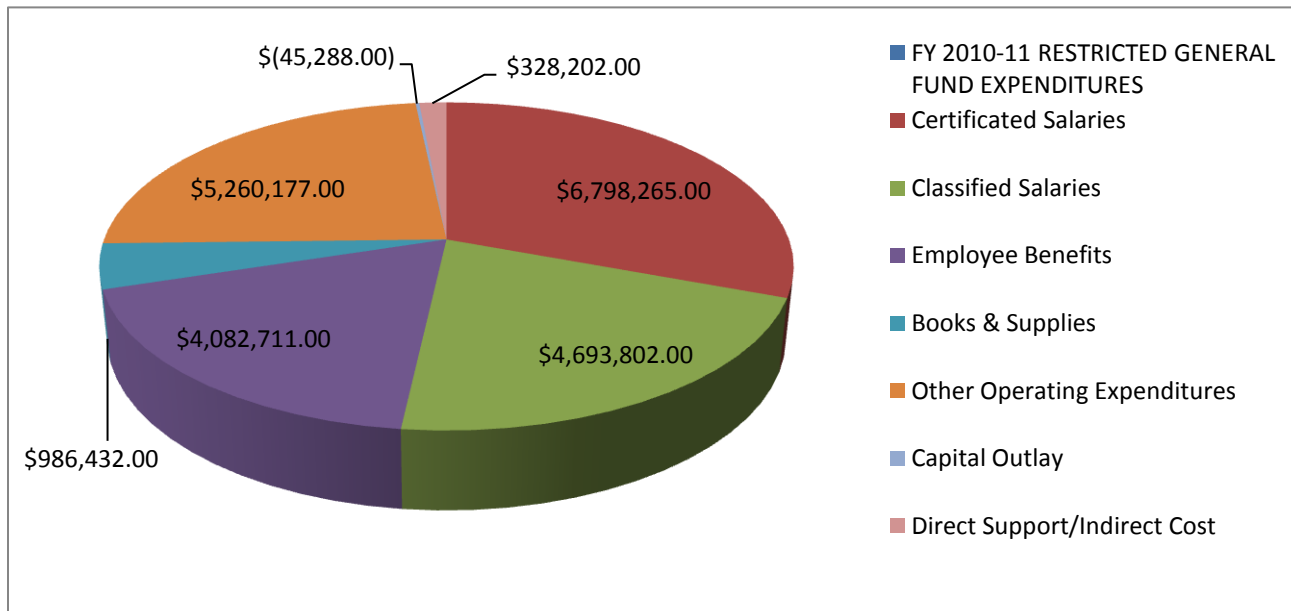
F Y 2010-11 RESTRICTED GENERAL FUND REVENUES

Revenue Limit	\$1,790,759
Federal Revenue	\$5,489,334
Other State Revenue	\$6,412,734
Other Local Revenue	\$3,364,496
Total Restricted General Fund Revenues	\$17,057,323



FY 2010-11 RESTRICTED GENERAL FUND EXPENDITURES

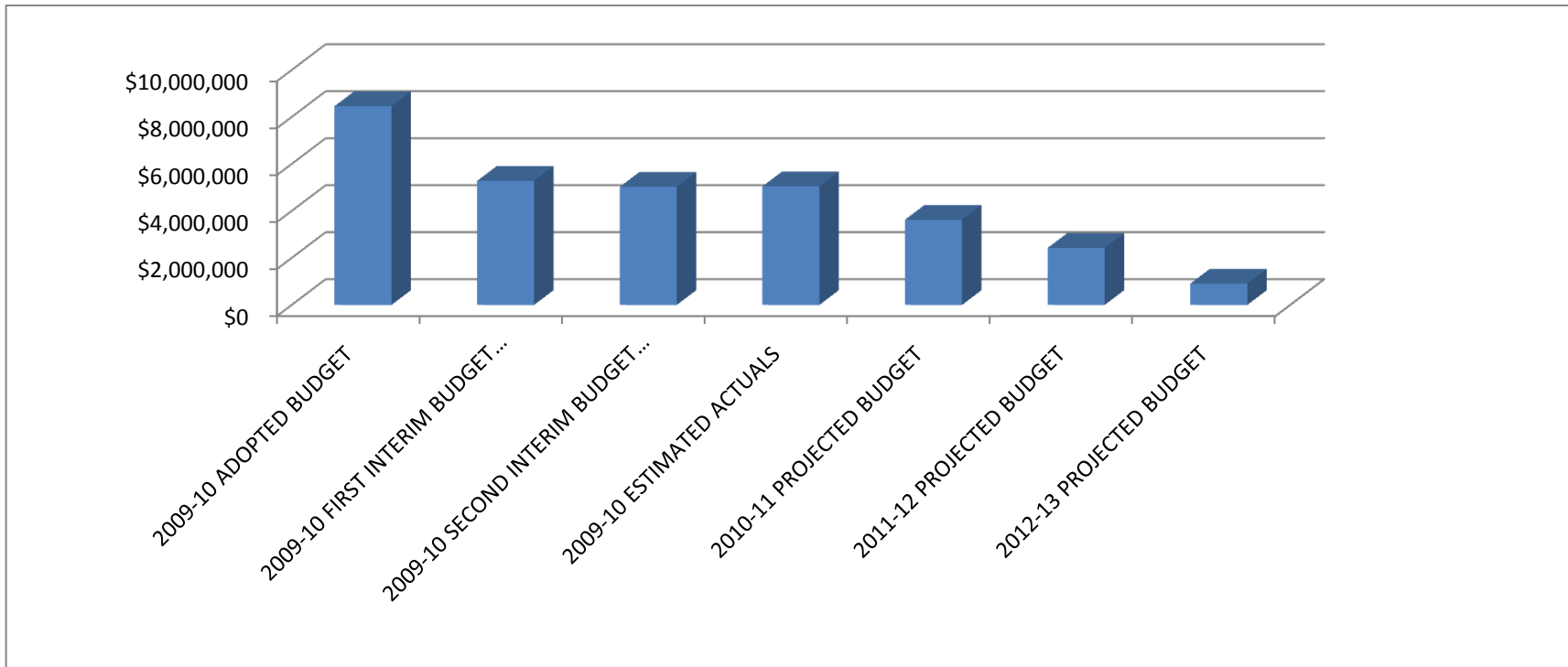
Certificated Salaries	\$	6,798,265.00
Classified Salaries	\$	4,693,802.00
Employee Benefits	\$	4,082,711.00
Books & Supplies	\$	986,432.00
Other Operating Expenditures	\$	5,260,177.00
Capital Outlay	\$	(45,288.00)
Direct Support/Indirect Cost	\$	328,202.00
Total Restricted General Fund Expenditures	\$	22,104,301.00



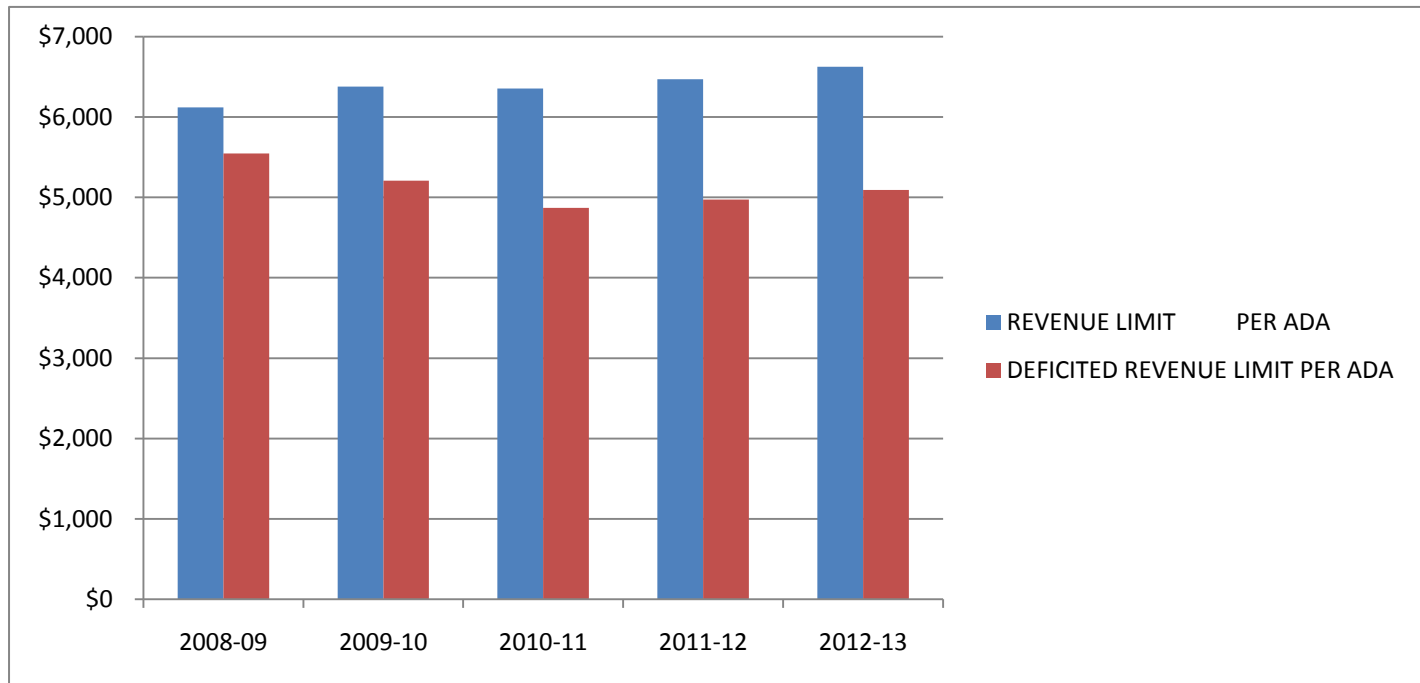


UNDESIGNATED/UNAPPROPRIATED BALANCE

2009-10 ADOPTED BUDGET	\$8,457,418
2009-10 FIRST INTERIM BUDGET REPORT	\$5,278,746
2009-10 SECOND INTERIM BUDGET REPORT	\$5,025,611
2009-10 ESTIMATED ACTUALS	\$5,044,980
2010-11 PROJECTED BUDGET	\$3,627,480
2011-12 PROJECTED BUDGET	\$2,425,503
2012-13 PROJECTED BUDGET	\$906,935



	REVENUE LIMIT PER ADA	DEFICITED REVENUE LIMIT PER ADA
2008-09	\$6,117	\$5,547
2009-10	\$6,378	\$5,207
2010-11	\$6,354	\$4,869
2011-12	\$6,468	\$4,971
2012-13	\$6,623	\$5,093





**PITTSBURG UNIFIED SCHOOL DISTRICT  
STAFF ALLOCATION SUMMARY-ALL SCHOOLS AND DEPARTMENTS  
BUDGET ADOPTION: 2010-11**

SCHOOLS	FOOTHILL ELEMENTARY SCHOOL	HEIGHTS ELEMENTARY SCHOOL	HIGHLANDS ELEMENTARY SCHOOL	LOS MEDANOS ELEMENTARY SCHOOL	MARINA VISTA ELEMENTARY SCHOOL	PARKSIDE ELEMENTARY SCHOOL	STONEMAN ELEMENTARY SCHOOL	WILLOW COVE ELEMENTARY SCHOOL	HILLVIEW JUNIOR HIGH SCHOOL	RANCHO MEDANOS JUNIOR HIGH SCHOOL	PITTSBURG HIGH SCHOOL	RIVERSIDE HIGH SCHOOL/PILC	MLK CHILD DEVELOPMENT CENTER	ADULT EDUCATION	TOTAL FTE'S
2010-11 ENROLLMENT	465	564	622	646	575	583	605	631	1141	1116	2350	275			
ASSISTANT PRINCIPAL											4.00				4.00
BILINGUAL AIDE	1.25	1.25	0.313		1.50	0.38		1.50	0.750	0.750	1.500				9.19
BREAKFAST DUTY SUPERVISOR	0.13	0.06	0.250	0.13	0.06	0.06	0.094	0.19	0.250	0.06					1.29
CAMPUS RESOURCE ASSISTANT									2.00	2.00		0.75			9.75
CHILD NUTRITION ASSISTANT	1.38	1.19	1.188	1.38	1.19	1.19	1.188	1.38	1.938	1.938	6.00		0.875		20.82
CHILD NUTRITION MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				11.00
CHILDREN CENTER AIDE													10.502		10.50
CLERK	1.00	1.00	1.813	1.25	1.00	1.00	1.500	1.50	1.75	1.75	2.00	2.00	2.00	1.600	21.16
COMPUTER AIDE		0.50													0.50
COORDINATOR ALL SITE		0.56		0.50			0.563								1.63
COORDINATOR PARENT	0.75	0.56	0.500	0.50		0.50		0.50	1.501	1.00	2.00	0.500			8.31
COUNSELOR									2.00	3.00	5.00	1.60			11.60
CUSTODIAN	1.50	1.50	1.50	1.50	1.00	1.50	1.50	1.50	3.00	3.00	9.00	1.00	1.00	1.00	29.50
DEAN											1.00				1.00
DIRECTOR															0.00
EXTRA PERIOD		0.20	0.200				0.200								0.00
GROUNDS									1.20	2.00	0.600	0.200			4.60
HEAD CUSTODIAN	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	14.00
HELP DESK TECHNICIAN											1.00				1.00
INSTRUCTIONAL AIDES-GENERAL ED		1.75	3.00	1.38		0.50	1.750					0.750		1.600	10.73
INSTRUCTIONAL AIDES-SPED (LL)		2.94	6.063	4.19	2.14	3.00			5.376	5.88	12.503	1.38	2.875		46.33
INSTRUCTIONAL AIDES-SPED (LM)	0.63		0.625	0.63	0.75	0.63	0.625	0.75	1.500	0.750	1.875				8.75
INTERVENTION COACH							2.00								2.00
LIBRARIAN											1.00				1.00
LIBRARY TECHNICIAN	0.75	0.75	0.750	0.75	0.75	0.75	0.750	0.75	1.00	1.00					8.00
LITERACY COACH						1.00									1.00
MEDIA CENTER AIDE	0.50	0.25		0.25	0.25	0.44	0.375	0.25		0.750	0.500				3.56
NETWORK SYSTEM SPECIALIST														1.00	1.00
NOON DUTY SUPERVISOR	0.63	0.91	1.065	0.94	0.75	0.75	0.720	1.31	1.001	0.533	0.625				9.23
PREP TEACHER	2.00	2.00	2.00	2.00	2.00	2.00	2.600	3.00							17.60
PRE-SCHOOL AIDE													6.190		6.19
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		1.00	13.00
RESOURCE TEACHER	1.00		1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	3.00				14.00
SDC TEACHERS		2.00	3.00	2.00	1.00	1.00	0.500	0.50	2.00	3.00	10.00	2.00	2.00		29.00
SECRETARY									2.00	2.00	5.00			1.00	10.00
SECRETARY (Principal)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	14.00
SITE TOSA		0.40													0.40
STUDENT SERVICE AIDE	0.88	0.38		0.56											1.81
SUPERVISOR													1.00		1.00
SUSPENSION AIDE									0.938	0.938					1.88
TEACHER	25.00	24.00	26.00	25.00	21.00	28.00	30.00	26.00	39.60	45.60	85.400	14.600	10.00		400.20
TEACHER (Opportunity)									1.00	1.00	1.00	2.00			5.00
VICE PRINCIPAL									2.00	2.00				2.00	6.00
<b>TOTAL FTE'S</b>	<b>41.376</b>	<b>46.196</b>	<b>53.267</b>	<b>47.940</b>	<b>38.392</b>	<b>47.690</b>	<b>49.365</b>	<b>44.127</b>	<b>76.804</b>	<b>84.947</b>	<b>163.00</b>	<b>29.775</b>	<b>38.442</b>	<b>11.200</b>	<b>772.52</b>

SUPPORT SERVICES	BUSINESS SERVICES	CUSTODIAL SERVICES	EDUCATION SERVICES	FACILITIES	HUMAN RESOURCES	INFORMATION TECHNOLOGY	MAINTENANCE	SPED SERVICES	STUDENT SERVICES	CHILD NUTRITION SERVICES	SUPERINTENDENT	TRANSPORTATION	TOTAL FTE'S
ADMINISTRATIVE ASSISTANT	1.00		1.00		1.00								3.00
ADMINISTRATIVE TECHNICIAN	3.00			0.50	1.00		0.50			2.00			7.00
ASSISTANT DIRECTOR		1.00											1.00
ASSISTANT SUPERINTENDENT					1.00								1.00
ASSOCIATE SUPERINTENDENT	1.00												1.00
BENEFITS SPECIALIST					1.00								1.00
BILINGUAL AIDE			0.375										0.38
BUS DRIVERS											18.101		18.10
BUYER										1.00			1.00
CARPENTER							2.00						2.00
CHILD WELFARE & ATTENDANCE AIDE									1.00				1.00
CLASSROOM AIDE			0.874										0.87
CLERK			1.00										1.00
COACH			4.00										4.00
COORDINATOR	1.00		3.00			1.00							5.00
CONTRACT EDUCATOR					1.00								1.00
CREDENTIAL ANALYST					1.00								1.00
CUSTODIAN	0.500						0.500						1.00
DELIVERY DRIVER										0.688			0.69
DEPUTY SUPERINTENDENT			1.00										1.00
DIRECTOR	1.00		2.00	0.60		0.050	0.350	1.00	1.00	1.00	0.600	1.00	8.60
DISPATCHER/TRAINER												1.00	1.00
ELECTRICIAN							2.00						2.00
ELECTRONIC TECHNICIAN							2.00						2.00
EQUIPMENT REPAIR ASSISTANT												1.00	1.00
EXECUTIVE ASSISTANT											1.00		1.00
GROUNDS							6.00						6.00
GROUNDS EQUIPMENT OPERATOR							2.00						2.00
HEAVY EQUIPMENT MECHANIC												1.00	1.00
HVAC							2.00						2.00
INFORMATION TECHNICIAN						2.00							2.00
INTERPRETER/TRANSLATOR								2.250					2.25
MANAGER							1.00						1.00
MECHANICS										0.50			0.50
PAINTER							2.00						2.00
PAYROLL ACCOUNTANT	2.00												2.00
PLUMBER							2.00						2.00
PROGRAM SPECIALIST								2.00					2.00
PROIETS AND CONSTRUCTION ADMIN.											2.00		2.00
PSYCHOLOGIST								9.00					9.00
RELIEF BUS DRIVER											1.269		1.27
SECRETARY			2.00					3.00	2.00		1.00		8.00
SENIOR ANALYST					2.00								2.00
SITE TOSA			3.00										3.00
SPECIAL ED AIDE								1.500					1.50
SPED BUS AIDE												1.219	1.22
SPED BUS DRIVER													0.00
SPEECH THERAPIST								4.00					4.00
SUPERINTENDENT											1.00		1.00
SUPERVISOR	1.00									1.00			2.00
TEACHER			3.800					1.00					4.80
TEACHER (SDC)								1.00					1.00
UTILITY MAINTENANCE WORKER							1.00						1.00
WAREHOUSE LEAD										1.00			1.00
WAREHOUSE PERSON										1.00			1.00
XTRA PERIOD			0.200					0.200					0.40
<b>TOTAL FTE'S</b>	<b>10.50</b>	<b>1.00</b>	<b>22.25</b>	<b>1.10</b>	<b>8.00</b>	<b>3.05</b>	<b>23.35</b>	<b>24.95</b>	<b>4.00</b>	<b>8.19</b>	<b>4.60</b>	<b>25.59</b>	<b>136.58</b>

ALL DISTRICT TOTAL FTE'S 909.1

PITTSBURG UNIFIED SCHOOL DISTRICT  
BUDGET SUMMARY ALL OTHER FUNDS  
BUDGET ADOPTION 2010-11

DESCRIPTION	Child		Deferred			County Schools					
	Adult Education	Development	Cafeteria	Maintenance	Building	Capital Facilities	Facilities	Fund	Special Reserve	Retiree Benefits	Foundation Trust
	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25	Fund 35	Fund 40	Fund 71	Fund 73	
<b>REVENUES</b>											
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 408,361	\$ -	\$ 2,745,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ 1,738,754	\$ 255,000	\$ -	\$ -	\$ -	\$ 15,868,322	\$ -	\$ -	\$ -	\$ -
Local Revenues	\$ 193,545	\$ -	\$ 212,052	\$ 5,000	\$ 22,005,000	\$ 3,140,000	\$ 5,000	\$ 18,970,437	\$ 3,000	\$ -	\$ -
<b>Total Revenues</b>	\$ 601,906	\$ 1,738,754	\$ 3,212,148	\$ 5,000	\$ 22,005,000	\$ 3,140,000	\$ 15,873,322	\$ 18,970,437	\$ 3,000	\$ -	\$ -
<b>EXPENDITURES</b>											
Certificated Salaries	\$ 1,355,292	\$ 490,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 346,406	\$ 508,568	\$ 1,209,887	\$ -	\$ 190,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 431,464	\$ 470,153	\$ 481,281	\$ -	\$ 82,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ 165,867	\$ 88,350	\$ 1,686,500	\$ -	\$ 519,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 410,142	\$ 284,500	\$ 132,300	\$ 700,000	\$ 110,000	\$ 125,000	\$ -	\$ 18,967,437	\$ -	\$ 10,400	\$ -
Capital Outlay	\$ 112,386	\$ 250	\$ 35,000	\$ -	\$ 5,533,252	\$ -	\$ 16,468,322	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,366,222	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 283,874	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 3,105,431	\$ 1,841,954	\$ 3,714,968	\$ 700,000	\$ 6,435,453	\$ 2,491,222	\$ 16,468,322	\$ 18,967,437	\$ -	\$ 10,400	\$ -
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers In from Other Funds	\$ 1,897,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Sources Financing Sources (Uses)</b>	\$ 1,897,766	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET INCREASE(DECREASE)</b>											
<b>IN FUND BALANCE</b>	\$ (605,759)	\$ (103,200)	\$ (502,820)	\$ (695,000)	\$ 15,569,547	\$ 1,648,778	\$ (595,000)	\$ 3,000	\$ 3,000	\$ (10,400)	\$ -
<b>FUND BALANCE</b>											
Budgeted Beginning Fund Balance	\$ -	\$ 9,804.89	\$ 830,921.88	\$ 1,189,530.17	\$ 107,545.84	\$ 6,426,637.30	\$ 6,623,502.85	\$ 340,114.26	\$ 600,000	\$ 107,311.42	\$ -
Adjust for Unaudited Actuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adjustments/Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Beginning Balance</b>	\$ -	\$ 9,804.89	\$ 830,921.88	\$ 1,189,530.17	\$ 107,545.84	\$ 6,426,637.30	\$ 6,623,502.85	\$ 340,114.26	\$ 600,000	\$ 107,311.42	\$ -
<b>Ending Fund Balance</b>	\$ (605,759)	\$ (93,395.11)	\$ 328,101.88	\$ 494,530.17	\$ 15,677,092.84	\$ 8,075,415.30	\$ 6,028,502.85	\$ 343,114.26	\$ 603,000	\$ 96,911.42	\$ -
<b>COMPONENTS OF FUND BALANCE</b>											
Reserved Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Undesignated Fund Balance</b>	\$ (605,759)	\$ (93,395)	\$ 328,102	\$ 494,530	\$ 15,677,093	\$ 8,075,415	\$ 6,028,503	\$ 343,114	\$ 603,000	\$ 96,911	\$ -

**ANNUAL BUDGET REPORT:**  
July 1, 2010 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: 2000 Railroad Ave. Pittsburg, Ca. 94565

Place: 2000 Railroad Ave. Pittsburg, Ca. 94

Date: June 18, 2010

Date: June 23, 2010

Time: 07:30 PM

Adoption Date: June 23, 2010

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Cecile L. Nunley

Telephone: 925-473-2304

Title: Finance Director

E-mail: cnunley@pittsburg.k12.ca.us

### Criteria and Standards Review Summary

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2009-10) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Estimated Actuals	2010-11 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Estimated Actuals	2010-11 Budget
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	44,428,638.00	1,790,759.00	46,219,397.00	44,200,016.00	1,790,759.00	45,990,775.00	-0.5%
2) Federal Revenue		8100-8299	0.00	12,158,738.00	12,158,738.00	155,000.00	5,489,334.00	5,644,334.00	-53.6%
3) Other State Revenue		8300-8599	9,501,510.00	7,135,136.00	16,636,646.00	9,045,464.00	6,412,734.00	15,458,198.00	-7.1%
4) Other Local Revenue		8600-8799	1,165,738.00	3,476,844.00	4,642,582.00	1,362,700.00	3,364,496.00	4,727,196.00	1.8%
5) TOTAL, REVENUES			55,095,886.00	24,561,477.00	79,657,363.00	54,763,180.00	17,057,323.00	71,820,503.00	-9.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	24,883,790.00	11,059,343.00	35,943,133.00	27,512,636.00	6,798,265.00	34,310,901.00	-4.5%
2) Classified Salaries		2000-2999	5,944,218.00	4,736,982.00	10,681,200.00	5,634,368.00	4,693,802.00	10,328,170.00	-3.3%
3) Employee Benefits		3000-3999	10,672,250.00	5,451,506.00	16,123,756.00	11,207,641.00	4,082,711.00	15,290,352.00	-5.2%
4) Books and Supplies		4000-4999	1,730,225.00	3,926,052.00	5,656,277.00	1,566,602.00	986,432.00	2,553,034.00	-54.9%
5) Services and Other Operating Expenditures		5000-5999	5,548,528.00	7,675,884.00	13,224,412.00	5,059,419.00	5,260,177.00	10,319,596.00	-22.0%
6) Capital Outlay		6000-6999	20,137.00	306,989.00	327,126.00	44,231.00	(45,288.00)	(1,057.00)	-100.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,000.00	0.00	16,000.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(935,438.00)	538,147.00	(397,291.00)	(782,076.00)	328,202.00	(453,874.00)	14.2%
9) TOTAL, EXPENDITURES			47,879,710.00	33,694,903.00	81,574,613.00	50,242,821.00	22,104,301.00	72,347,122.00	-11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,216,176.00	(9,133,426.00)	(1,917,250.00)	4,520,359.00	(5,046,978.00)	(526,619.00)	-72.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,000,000.00	0.00	2,000,000.00	1,000,000.00	0.00	1,000,000.00	-50.0%
b) Transfers Out		7600-7629	2,584,842.00	0.00	2,584,842.00	1,897,766.00	0.00	1,897,766.00	-26.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,650,375.00)	5,650,375.00	0.00	(5,317,374.00)	5,317,374.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,235,217.00)	5,650,375.00	(584,842.00)	(6,215,140.00)	5,317,374.00	(897,766.00)	53.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			980,959.00	(3,483,051.00)	(2,502,092.00)	(1,694,781.00)	270,396.00	(1,424,385.00)	-43.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,453,255.85	5,386,160.89	11,839,416.74	7,549,607.85	1,948,259.89	9,497,867.74	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,453,255.85	5,386,160.89	11,839,416.74	7,549,607.85	1,948,259.89	9,497,867.74	-19.8%
d) Other Restatements		9795	115,393.00	45,150.00	160,543.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,568,648.85	5,431,310.89	11,999,959.74	7,549,607.85	1,948,259.89	9,497,867.74	-20.9%
2) Ending Balance, June 30 (E + F1e)			7,549,607.85	1,948,259.89	9,497,867.74	5,854,826.85	2,218,655.89	8,073,482.74	-15.0%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	1,903,112.00	1,903,112.00	0.00	2,135,039.41	2,135,039.41	12.2%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,524,776.00	0.00	2,524,776.00	2,227,347.00	0.00	2,227,347.00	-11.8%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,999,831.85	45,147.89	5,044,979.74				
d) Unappropriated Amount		9790				3,627,479.85	83,616.48	3,711,096.33	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	38,375,727.00	0.00	38,375,727.00	38,236,307.00	0.00	38,236,307.00	-0.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	128,474.00	0.00	128,474.00	128,474.00	0.00	128,474.00	0.0%
Timber Yield Tax		8022	1.00	0.00	1.00	1.00	0.00	1.00	0.0%
Other Subventions/In-Lieu Taxes		8029	638.00	0.00	638.00	638.00	0.00	638.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,743,308.00	0.00	4,743,308.00	4,743,308.00	0.00	4,743,308.00	0.0%
Unsecured Roll Taxes		8042	413,247.00	0.00	413,247.00	413,247.00	0.00	413,247.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	626,356.00	0.00	626,356.00	626,356.00	0.00	626,356.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,643,731.00	0.00	1,643,731.00	1,643,731.00	0.00	1,643,731.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>45,931,482.00</b>	<b>0.00</b>	<b>45,931,482.00</b>	<b>45,792,062.00</b>	<b>0.00</b>	<b>45,792,062.00</b>	<b>-0.3%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,790,759.00)		(1,790,759.00)	(1,790,759.00)		(1,790,759.00)	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		1,790,759.00	1,790,759.00		1,790,759.00	1,790,759.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	287,915.00	0.00	287,915.00	198,713.00	0.00	198,713.00	-31.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>44,428,638.00</b>	<b>1,790,759.00</b>	<b>46,219,397.00</b>	<b>44,200,016.00</b>	<b>1,790,759.00</b>	<b>45,990,775.00</b>	<b>-0.5%</b>
<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	3,165,773.00	3,165,773.00	0.00	1,533,388.00	1,533,388.00	-51.6%
Special Education Discretionary Grants		8182	0.00	271,110.00	271,110.00	0.00	71,737.00	71,737.00	-73.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		8,565,806.00	8,565,806.00		3,783,337.00	3,783,337.00	-55.8%
Vocational and Applied Technology Education	3500-3699	8290		94,310.00	94,310.00		85,872.00	85,872.00	-8.9%
Safe and Drug Free Schools	3700-3799	8290		46,739.00	46,739.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	15,000.00	15,000.00	155,000.00	15,000.00	170,000.00	1033.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>12,158,738.00</b>	<b>12,158,738.00</b>	<b>155,000.00</b>	<b>5,489,334.00</b>	<b>5,644,334.00</b>	<b>-53.6%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		674,067.00	674,067.00		532,373.00	532,373.00	-21.0%
Economic Impact Aid	7090-7091	8311		1,952,401.00	1,952,401.00		1,944,982.00	1,944,982.00	-0.4%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,284,842.00	0.00	2,284,842.00	1,897,766.00	0.00	1,897,766.00	-16.9%
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	2,347,632.00	0.00	2,347,632.00	2,347,632.00	0.00	2,347,632.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,179,724.00	169,265.00	1,348,989.00	1,179,724.00	169,265.00	1,348,989.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		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		15,752.00	15,752.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		2,067,700.00	2,067,700.00		2,045,600.00	2,045,600.00	-1.1%
All Other State Revenue	All Other	8590	3,689,312.00	2,255,951.00	5,945,263.00	3,620,342.00	1,720,514.00	5,340,856.00	-10.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,501,510.00</b>	<b>7,135,136.00</b>	<b>16,636,646.00</b>	<b>9,045,464.00</b>	<b>6,412,734.00</b>	<b>15,458,198.00</b>	<b>-7.1%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	900,000.00	0.00	900,000.00	900,000.00	0.00	900,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	77,700.00	0.00	77,700.00	157,700.00	0.00	157,700.00	103.0%
Interest		8660	150,000.00	0.00	150,000.00	20,000.00	0.00	20,000.00	-86.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	299,943.00	299,943.00	0.00	299,943.00	299,943.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	38,038.00	112,348.00	150,386.00	285,000.00	0.00	285,000.00	89.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,064,553.00	3,064,553.00		3,064,553.00	3,064,553.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,165,738.00	3,476,844.00	4,642,582.00	1,362,700.00	3,364,496.00	4,727,196.00	1.8%
<b>TOTAL, REVENUES</b>			55,095,886.00	24,561,477.00	79,657,363.00	54,763,180.00	17,057,323.00	71,820,503.00	-9.8%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	21,048,922.00	9,022,100.00	30,071,022.00	23,350,137.00	5,591,741.00	28,941,878.00	-3.8%
Certificated Pupil Support Salaries		1200	831,773.00	1,324,754.00	2,156,527.00	1,292,215.00	539,571.00	1,831,786.00	-15.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,890,571.00	712,489.00	3,603,060.00	2,757,760.00	666,953.00	3,424,713.00	-4.9%
Other Certificated Salaries		1900	112,524.00	0.00	112,524.00	112,524.00	0.00	112,524.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>24,883,790.00</b>	<b>11,059,343.00</b>	<b>35,943,133.00</b>	<b>27,512,636.00</b>	<b>6,798,265.00</b>	<b>34,310,901.00</b>	<b>-4.5%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	173,585.00	1,703,823.00	1,877,408.00	140,475.00	1,819,199.00	1,959,674.00	4.4%
Classified Support Salaries		2200	2,267,573.00	2,069,397.00	4,336,970.00	1,914,669.00	1,870,147.00	3,784,816.00	-12.7%
Classified Supervisors' and Administrators' Salaries		2300	646,810.00	308,500.00	955,310.00	742,848.00	334,523.00	1,077,371.00	12.8%
Clerical, Technical and Office Salaries		2400	2,332,497.00	438,412.00	2,770,909.00	2,262,321.00	522,871.00	2,785,192.00	0.5%
Other Classified Salaries		2900	523,753.00	216,850.00	740,603.00	574,055.00	147,062.00	721,117.00	-2.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,944,218.00</b>	<b>4,736,982.00</b>	<b>10,681,200.00</b>	<b>5,634,368.00</b>	<b>4,693,802.00</b>	<b>10,328,170.00</b>	<b>-3.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,955,214.00	882,776.00	2,837,990.00	2,191,410.00	515,763.00	2,707,173.00	-4.6%
PERS		3201-3202	562,308.00	460,666.00	1,022,974.00	588,250.00	491,731.00	1,079,981.00	5.6%
OASDI/Medicare/Alternative		3301-3302	766,311.00	506,691.00	1,273,002.00	772,468.00	429,774.00	1,202,242.00	-5.6%
Health and Welfare Benefits		3401-3402	5,672,745.00	2,727,594.00	8,400,339.00	5,786,875.00	1,944,676.00	7,731,551.00	-8.0%
Unemployment Insurance		3501-3502	76,391.00	49,766.00	126,157.00	227,245.00	77,357.00	304,602.00	141.4%
Workers' Compensation		3601-3602	1,153,262.00	598,370.00	1,751,632.00	1,152,765.00	419,654.00	1,572,419.00	-10.2%
OPEB, Allocated		3701-3702	295,993.00	151,095.00	447,088.00	391,592.00	129,200.00	520,792.00	16.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	190,026.00	74,548.00	264,574.00	97,036.00	74,556.00	171,592.00	-35.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>10,672,250.00</b>	<b>5,451,506.00</b>	<b>16,123,756.00</b>	<b>11,207,641.00</b>	<b>4,082,711.00</b>	<b>15,290,352.00</b>	<b>-5.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	90,000.00	344,760.00	434,760.00	240,000.00	3,000.00	243,000.00	-44.1%
Books and Other Reference Materials		4200	21,700.00	170,411.00	192,111.00	52,300.00	81,221.00	133,521.00	-30.5%
Materials and Supplies		4300	1,267,502.00	2,478,137.00	3,745,639.00	1,109,989.00	763,986.00	1,873,975.00	-50.0%
Noncapitalized Equipment		4400	351,023.00	932,744.00	1,283,767.00	164,313.00	138,225.00	302,538.00	-76.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,730,225.00</b>	<b>3,926,052.00</b>	<b>5,656,277.00</b>	<b>1,566,602.00</b>	<b>986,432.00</b>	<b>2,553,034.00</b>	<b>-54.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	58,089.00	4,022,317.00	4,080,406.00	10,000.00	2,993,915.00	3,003,915.00	-26.4%
Travel and Conferences		5200	88,318.00	292,610.00	380,928.00	77,055.00	111,604.00	188,659.00	-50.5%
Dues and Memberships		5300	33,604.00	3,127.00	36,731.00	29,000.00	0.00	29,000.00	-21.0%
Insurance		5400 - 5450	629,404.00	0.00	629,404.00	630,000.00	0.00	630,000.00	0.1%
Operations and Housekeeping Services		5500	1,996,523.00	0.00	1,996,523.00	1,891,474.00	0.00	1,891,474.00	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	943,047.00	339,210.00	1,282,257.00	778,932.00	260,464.00	1,039,396.00	-18.9%
Transfers of Direct Costs		5710	43,150.00	(43,150.00)	0.00	67,991.00	(67,991.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,440.00)	(4,724.00)	(7,164.00)	(525.00)	(4,700.00)	(5,225.00)	-27.1%
Professional/Consulting Services and Operating Expenditures		5800	1,570,032.00	3,026,121.00	4,596,153.00	1,485,502.00	1,943,867.00	3,429,369.00	-25.4%
Communications		5900	188,801.00	40,373.00	229,174.00	89,990.00	23,018.00	113,008.00	-50.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,548,528.00</b>	<b>7,675,884.00</b>	<b>13,224,412.00</b>	<b>5,059,419.00</b>	<b>5,260,177.00</b>	<b>10,319,596.00</b>	<b>-22.0%</b>



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	18,702.00	18,702.00	0.00	6,789.00	6,789.00	-63.7%
Buildings and Improvements of Buildings		6200	0.00	177,870.00	177,870.00	10,000.00	0.00	10,000.00	-94.4%
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	18,937.00	100,417.00	119,354.00	33,231.00	(141,491.00)	(108,260.00)	-190.7%
Equipment Replacement		6500	1,200.00	10,000.00	11,200.00	1,000.00	89,414.00	90,414.00	707.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,137.00</b>	<b>306,989.00</b>	<b>327,126.00</b>	<b>44,231.00</b>	<b>(45,288.00)</b>	<b>(1,057.00)</b>	<b>-100.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	16,000.00	0.00	16,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>16,000.00</b>	<b>0.00</b>	<b>16,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(538,147.00)	538,147.00	0.00	(328,202.00)	328,202.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(397,291.00)	0.00	(397,291.00)	(453,874.00)	0.00	(453,874.00)	14.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(935,438.00)</b>	<b>538,147.00</b>	<b>(397,291.00)</b>	<b>(782,076.00)</b>	<b>328,202.00</b>	<b>(453,874.00)</b>	<b>14.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>47,879,710.00</b>	<b>33,694,903.00</b>	<b>81,574,613.00</b>	<b>50,242,821.00</b>	<b>22,104,301.00</b>	<b>72,347,122.00</b>	<b>-11.3%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	2,000,000.00	1,000,000.00	0.00	1,000,000.00	-50.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,000,000.00	0.00	2,000,000.00	1,000,000.00	0.00	1,000,000.00	-50.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,584,842.00	0.00	2,584,842.00	1,897,766.00	0.00	1,897,766.00	-26.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,584,842.00	0.00	2,584,842.00	1,897,766.00	0.00	1,897,766.00	-26.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,650,375.00)	5,650,375.00	0.00	(5,317,374.00)	5,317,374.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(5,650,375.00)	5,650,375.00	0.00	(5,317,374.00)	5,317,374.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,235,217.00)	5,650,375.00	(584,842.00)	(6,215,140.00)	5,317,374.00	(897,766.00)	53.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	384,497.00	408,361.00	6.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	213,368.00	193,545.00	-9.3%
5) TOTAL, REVENUES			597,865.00	601,906.00	0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,191,866.00	1,355,292.00	13.7%
2) Classified Salaries		2000-2999	277,774.00	346,406.00	24.7%
3) Employee Benefits		3000-3999	362,940.00	431,464.00	18.9%
4) Books and Supplies		4000-4999	255,458.00	165,867.00	-35.1%
5) Services and Other Operating Expenditures		5000-5999	453,510.00	410,142.00	-9.6%
6) Capital Outlay		6000-6999	256,285.00	112,386.00	-56.1%
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	227,291.00	283,874.00	24.9%
9) TOTAL, EXPENDITURES			3,025,124.00	3,105,431.00	2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,427,259.00)	(2,503,525.00)	3.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,284,842.00	1,897,766.00	-16.9%
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			2,284,842.00	1,897,766.00	-16.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(142,417.00)	(605,759.00)	325.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,533,810.40	2,391,393.40	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,533,810.40	2,391,393.40	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,533,810.40	2,391,393.40	-5.6%
2) Ending Balance, June 30 (E + F1e)			2,391,393.40	1,785,634.40	-25.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	5,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	2,471.00	0.00	-100.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,383,922.40		
d) Unappropriated Amount				1,785,634.40	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	14,049.00	11,471.00	-18.4%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	370,448.00	396,890.00	7.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>384,497.00</b>	<b>408,361.00</b>	<b>6.2%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
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>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	192,191.00	193,545.00	0.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,177.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>213,368.00</b>	<b>193,545.00</b>	<b>-9.3%</b>
<b>TOTAL, REVENUES</b>			<b>597,865.00</b>	<b>601,906.00</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	891,455.00	1,031,489.00	15.7%
Certificated Pupil Support Salaries		1200	3,100.00	26,598.00	758.0%
Certificated Supervisors' and Administrators' Salaries		1300	297,311.00	297,205.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,191,866.00</b>	<b>1,355,292.00</b>	<b>13.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	31,499.00	35,715.00	13.4%
Classified Support Salaries		2200	104,656.00	96,156.00	-8.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	69,651.00	New
Clerical, Technical and Office Salaries		2400	141,519.00	144,884.00	2.4%
Other Classified Salaries		2900	100.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>277,774.00</b>	<b>346,406.00</b>	<b>24.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	63,237.00	106,964.00	69.1%
PERS		3201-3202	28,057.00	37,793.00	34.7%
OASDI/Medicare/Alternative		3301-3302	35,457.00	44,620.00	25.8%
Health and Welfare Benefits		3401-3402	171,395.00	142,027.00	-17.1%
Unemployment Insurance		3501-3502	3,335.00	10,089.00	202.5%
Workers' Compensation		3601-3602	43,180.00	63,988.00	48.2%
OPEB, Allocated		3701-3702	11,344.00	18,688.00	64.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,935.00	7,295.00	5.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>362,940.00</b>	<b>431,464.00</b>	<b>18.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	22,000.00	33,650.00	53.0%
Books and Other Reference Materials		4200	36,000.00	30,731.00	-14.6%
Materials and Supplies		4300	141,858.00	101,486.00	-28.5%
Noncapitalized Equipment		4400	55,600.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>255,458.00</b>	<b>165,867.00</b>	<b>-35.1%</b>



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	115,305.00	23,177.00	-79.9%
Dues and Memberships		5300	1,500.00	1,000.00	-33.3%
Insurance		5400-5450	2,000.00	1,500.00	-25.0%
Operations and Housekeeping Services		5500	95,500.00	159,850.00	67.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,800.00	24,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,840.00	3,400.00	-11.5%
Professional/Consulting Services and Operating Expenditures		5800	160,565.00	146,415.00	-8.8%
Communications		5900	50,000.00	50,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>453,510.00</b>	<b>410,142.00</b>	<b>-9.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	83,405.00	50,000.00	-40.1%
Buildings and Improvements of Buildings		6200	169,000.00	58,506.00	-65.4%
Equipment		6400	3,880.00	3,880.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>256,285.00</b>	<b>112,386.00</b>	<b>-56.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	227,291.00	283,874.00	24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,291.00	283,874.00	24.9%
TOTAL, EXPENDITURES			3,025,124.00	3,105,431.00	2.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,284,842.00	1,897,766.00	-16.9%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,284,842.00</b>	<b>1,897,766.00</b>	<b>-16.9%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>2,284,842.00</b>	<b>1,897,766.00</b>	<b>-16.9%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	1,668,823.00	1,738,754.00	4.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,668,823.00	1,738,754.00	4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	444,368.00	490,133.00	10.3%
2) Classified Salaries		2000-2999	540,440.00	508,568.00	-5.9%
3) Employee Benefits		3000-3999	397,185.00	470,153.00	18.4%
4) Books and Supplies		4000-4999	114,169.00	88,350.00	-22.6%
5) Services and Other Operating Expenditures		5000-5999	153,208.00	284,500.00	85.7%
6) Capital Outlay		6000-6999	3,250.00	250.00	-92.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,652,620.00	1,841,954.00	11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,203.00	(103,200.00)	-736.9%
<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	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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,203.00	(103,200.00)	-736.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(6,398.11)	9,804.89	-253.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(6,398.11)	9,804.89	-253.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(6,398.11)	9,804.89	-253.2%
2) Ending Balance, June 30 (E + F1e)			9,804.89	(93,395.11)	-1052.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	80.00	0.00	-100.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			9,724.89		
d) Unappropriated Amount				(93,395.11)	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	26,578.00	0.00	-100.0%
All Other State Revenue	All Other	8590	1,642,245.00	1,738,754.00	5.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,668,823.00</b>	<b>1,738,754.00</b>	<b>4.2%</b>
<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%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,668,823.00</b>	<b>1,738,754.00</b>	<b>4.2%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	345,409.00	390,893.00	13.2%
Certificated Pupil Support Salaries		1200	500.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,459.00	99,240.00	0.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>444,368.00</b>	<b>490,133.00</b>	<b>10.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	473,580.00	324,274.00	-31.5%
Classified Support Salaries		2200	0.00	78,450.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,860.00	105,844.00	58.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>540,440.00</b>	<b>508,568.00</b>	<b>-5.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	21,251.00	14,973.00	-29.5%
PERS		3201-3202	57,536.00	81,226.00	41.2%
OASDI/Medicare/Alternative		3301-3302	40,407.00	59,088.00	46.2%
Health and Welfare Benefits		3401-3402	222,374.00	243,527.00	9.5%
Unemployment Insurance		3501-3502	2,219.00	6,615.00	198.1%
Workers' Compensation		3601-3602	28,645.00	35,812.00	25.0%
OPEB, Allocated		3701-3702	8,378.00	11,352.00	35.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,375.00	17,560.00	7.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>397,185.00</b>	<b>470,153.00</b>	<b>18.4%</b>
<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	87,394.00	62,850.00	-28.1%
Noncapitalized Equipment		4400	1,775.00	500.00	-71.8%
Food		4700	25,000.00	25,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>114,169.00</b>	<b>88,350.00</b>	<b>-22.6%</b>



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	800.00	-80.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	124,050.00	243,450.00	96.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,500.00	11,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,686.00	25,775.00	353.3%
Professional/Consulting Services and Operating Expenditures		5800	7,564.00	2,675.00	-64.6%
Communications		5900	408.00	300.00	-26.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>153,208.00</b>	<b>284,500.00</b>	<b>85.7%</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	0.00	0.00	0.0%
Equipment		6400	3,250.00	250.00	-92.3%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,250.00</b>	<b>250.00</b>	<b>-92.3%</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					
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	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,652,620.00</b>	<b>1,841,954.00</b>	<b>11.5%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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%
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,299,935.00	2,745,096.00	-16.8%
3) Other State Revenue		8300-8599	250,000.00	255,000.00	2.0%
4) Other Local Revenue		8600-8799	322,900.00	212,052.00	-34.3%
5) TOTAL, REVENUES			3,872,835.00	3,212,148.00	-17.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,238,933.00	1,209,887.00	-2.3%
3) Employee Benefits		3000-3999	461,443.00	481,281.00	4.3%
4) Books and Supplies		4000-4999	1,686,500.00	1,686,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	158,538.00	132,300.00	-16.5%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	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	170,000.00	170,000.00	0.0%
9) TOTAL, EXPENDITURES			3,750,414.00	3,714,968.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			122,421.00	(502,820.00)	-510.7%
<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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			122,421.00	(502,820.00)	-510.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	708,500.88	830,921.88	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			708,500.88	830,921.88	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			708,500.88	830,921.88	17.3%
2) Ending Balance, June 30 (E + F1e)			830,921.88	328,101.88	-60.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,725.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			828,196.88		
d) Unappropriated Amount				328,101.88	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	3,299,935.00	2,745,096.00	-16.8%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,299,935.00	2,745,096.00	-16.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	250,000.00	255,000.00	2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			250,000.00	255,000.00	2.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	286,700.00	212,052.00	-26.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,200.00	0.00	-100.0%
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	35,000.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			322,900.00	212,052.00	-34.3%
<b>TOTAL, REVENUES</b>			3,872,835.00	3,212,148.00	-17.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	1,036,222.00	1,031,444.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	134,790.00	134,865.00	0.1%
Clerical, Technical and Office Salaries		2400	67,921.00	43,578.00	-35.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,238,933.00	1,209,887.00	-2.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	104,800.00	115,650.00	10.4%
OASDI/Medicare/Alternative		3301-3302	86,535.00	82,840.00	-4.3%
Health and Welfare Benefits		3401-3402	209,092.00	220,407.00	5.4%
Unemployment Insurance		3501-3502	3,604.00	7,818.00	116.9%
Workers' Compensation		3601-3602	45,209.00	42,317.00	-6.4%
OPEB, Allocated		3701-3702	12,203.00	12,249.00	0.4%
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>			461,443.00	481,281.00	4.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,000.00	35,000.00	0.0%
Noncapitalized Equipment		4400	25,000.00	25,000.00	0.0%
Food		4700	1,626,500.00	1,626,500.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,686,500.00	1,686,500.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	97,400.00	100,750.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,500.00	19,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,362.00)	(23,950.00)	914.0%
Professional/Consulting Services and Operating Expenditures		5800	37,500.00	29,500.00	-21.3%
Communications		5900	500.00	500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>158,538.00</b>	<b>132,300.00</b>	<b>-16.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>35,000.00</b>	<b>35,000.00</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	170,000.00	170,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>170,000.00</b>	<b>170,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,750,414.00</b>	<b>3,714,968.00</b>	<b>-0.9%</b>



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	15,000.00	5,000.00	-66.7%
5) TOTAL, REVENUES			15,000.00	5,000.00	-66.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,200.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,594.00	0.00	-100.0%
4) Books and Supplies		4000-4999	8,261.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	235,190.00	700,000.00	197.6%
6) Capital Outlay		6000-6999	(49,000.00)	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			209,245.00	700,000.00	234.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(194,245.00)	(695,000.00)	257.8%
<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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(194,245.00)	(695,000.00)	257.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,383,775.17	1,189,530.17	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,383,775.17	1,189,530.17	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,383,775.17	1,189,530.17	-14.0%
2) Ending Balance, June 30 (E + F1e)			1,189,530.17	494,530.17	-58.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,189,530.17		
d) Unappropriated Amount				494,530.17	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	5,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			15,000.00	5,000.00	-66.7%
<b>TOTAL, REVENUES</b>			15,000.00	5,000.00	-66.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	13,200.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			13,200.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	89.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	943.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	39.00	0.00	-100.0%
Workers' Compensation		3601-3602	363.00	0.00	-100.0%
OPEB, Allocated		3701-3702	129.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	31.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,594.00	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	7,457.00	0.00	-100.0%
Noncapitalized Equipment		4400	804.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			8,261.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	199,814.00	700,000.00	250.3%
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	35,376.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>235,190.00</b>	<b>700,000.00</b>	<b>197.6%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	0.00	-100.0%
Equipment		6400	(54,000.00)	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>(49,000.00)</b>	<b>0.00</b>	<b>-100.0%</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>TOTAL, EXPENDITURES</b>			<b>209,245.00</b>	<b>700,000.00</b>	<b>234.5%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	200,000.00	22,005,000.00	10902.5%
5) TOTAL, REVENUES			200,000.00	22,005,000.00	10902.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	190,819.00	New
3) Employee Benefits		3000-3999	145.00	82,211.00	56597.2%
4) Books and Supplies		4000-4999	0.00	519,171.00	New
5) Services and Other Operating Expenditures		5000-5999	26,376.00	110,000.00	317.0%
6) Capital Outlay		6000-6999	50,799,648.00	5,533,252.00	-89.1%
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			50,826,169.00	6,435,453.00	-87.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(50,626,169.00)	15,569,547.00	-130.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,557,890.00	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			23,557,890.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,068,279.00)	15,569,547.00	-157.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,175,824.84	107,545.84	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,175,824.84	107,545.84	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,175,824.84	107,545.84	-99.6%
2) Ending Balance, June 30 (E + F1e)			107,545.84	15,677,092.84	14477.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			107,545.84		
d) Unappropriated Amount				15,677,092.84	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
<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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	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 County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	200,000.00	5,000.00	-97.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	22,000,000.00	New
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			200,000.00	22,005,000.00	10902.5%
<b>TOTAL, REVENUES</b>			200,000.00	22,005,000.00	10902.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	157,704.00	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	33,115.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	190,819.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	7,081.00	New
PERS		3201-3202	0.00	10,486.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	8,091.00	New
Health and Welfare Benefits		3401-3402	0.00	43,722.00	New
Unemployment Insurance		3501-3502	0.00	1,288.00	New
Workers' Compensation		3601-3602	145.00	6,985.00	4717.2%
OPEB, Allocated		3701-3702	0.00	2,292.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	2,266.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			145.00	82,211.00	56597.2%
<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	519,171.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	519,171.00	New
<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	22,500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,876.00	110,000.00	2738.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			26,376.00	110,000.00	317.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	153,882.00	110,604.00	-28.1%
Land Improvements		6170	79,224.00	700,000.00	783.6%
Buildings and Improvements of Buildings		6200	50,566,542.00	4,722,648.00	-90.7%
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>			50,799,648.00	5,533,252.00	-89.1%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			50,826,169.00	6,435,453.00	-87.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	23,557,890.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,557,890.00	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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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)			23,557,890.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	3,090,000.00	3,140,000.00	1.6%
5) TOTAL, REVENUES			3,090,000.00	3,140,000.00	1.6%
<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	207,648.00	125,000.00	-39.8%
6) Capital Outlay		6000-6999	160,200.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,201,866.00	2,366,222.00	96.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,569,714.00	2,491,222.00	58.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,520,286.00	648,778.00	-57.3%
<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	2,000,000.00	1,000,000.00	-50.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(1,000,000.00)	-50.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(479,714.00)	(351,222.00)	-26.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,906,351.30	6,426,637.30	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,906,351.30	6,426,637.30	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,906,351.30	6,426,637.30	-6.9%
2) Ending Balance, June 30 (E + F1e)			6,426,637.30	6,075,415.30	-5.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	1,247,989.00	0.00	-100.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			5,178,648.30		
d) Unappropriated Amount				6,075,415.30	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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>			0.00	0.00	0.0%
<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	3,000,000.00	3,000,000.00	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	60,000.00	40,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	30,000.00	100,000.00	233.3%
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>			3,090,000.00	3,140,000.00	1.6%
<b>TOTAL, REVENUES</b>			3,090,000.00	3,140,000.00	1.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	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>					
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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	110,000.00	0.00	-100.0%
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	24,342.00	25,000.00	2.7%
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	73,306.00	100,000.00	36.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>207,648.00</b>	<b>125,000.00</b>	<b>-39.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	60,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	100,200.00	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>			<b>160,200.00</b>	<b>0.00</b>	<b>-100.0%</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					
Debt Service - Interest		7438	486,866.00	1,761,222.00	261.7%
Other Debt Service - Principal		7439	715,000.00	605,000.00	-15.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,201,866.00</b>	<b>2,366,222.00</b>	<b>96.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,569,714.00</b>	<b>2,491,222.00</b>	<b>58.7%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2,000,000.00	1,000,000.00	-50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	1,000,000.00	-50.0%
<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)			(2,000,000.00)	(1,000,000.00)	-50.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	17,026,647.00	15,868,322.00	-6.8%
4) Other Local Revenue		8600-8799	15,000.00	5,000.00	-66.7%
5) TOTAL, REVENUES			17,041,647.00	15,873,322.00	-6.9%
<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	21,040.00	0.00	-100.0%
6) Capital Outlay		6000-6999	769,602.00	16,468,322.00	2039.8%
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			790,642.00	16,468,322.00	1982.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,251,005.00	(595,000.00)	-103.7%
<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	23,557,890.00	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			(23,557,890.00)	0.00	-100.0%



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,306,885.00)	(595,000.00)	-91.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,930,387.85	6,623,502.85	-52.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,930,387.85	6,623,502.85	-52.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,930,387.85	6,623,502.85	-52.5%
2) Ending Balance, June 30 (E + F1e)			6,623,502.85	6,028,502.85	-9.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			6,623,502.85		
d) Unappropriated Amount				6,028,502.85	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	17,026,647.00	15,868,322.00	-6.8%
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>			17,026,647.00	15,868,322.00	-6.8%
<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	15,000.00	5,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			15,000.00	5,000.00	-66.7%
<b>TOTAL, REVENUES</b>			17,041,647.00	15,873,322.00	-6.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 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	21,040.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,040.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	750,032.00	16,468,322.00	2095.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,570.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>769,602.00</b>	<b>16,468,322.00</b>	<b>2039.8%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>790,642.00</b>	<b>16,468,322.00</b>	<b>1982.9%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,557,890.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			23,557,890.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,557,890.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	3,000.00	18,970,437.00	632247.9%
5) TOTAL, REVENUES			3,000.00	18,970,437.00	632247.9%
<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	18,967,437.00	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			0.00	18,967,437.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	0.0%
<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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	3,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	337,114.26	340,114.26	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			337,114.26	340,114.26	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			337,114.26	340,114.26	0.9%
2) Ending Balance, June 30 (E + F1e)			340,114.26	343,114.26	0.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			340,114.26		
d) Unappropriated Amount				343,114.26	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	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	3,000.00	3,000.00	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	18,967,437.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,000.00	18,970,437.00	632247.9%
<b>TOTAL, REVENUES</b>			3,000.00	18,970,437.00	632247.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	2009-10 Estimated Actuals	2010-11 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	500,000.00	New
Land Improvements		6170	0.00	18,467,437.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	18,967,437.00	New
<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>			0.00	18,967,437.00	New

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	0.00	3,000.00	New
5) TOTAL, REVENUES			0.00	3,000.00	New
<b>B. EXPENSES</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 Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	3,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	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			300,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			300,000.00	3,000.00	-99.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	300,000.00	600,000.00	100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,000.00	600,000.00	100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			300,000.00	600,000.00	100.0%
2) Ending Net Assets, June 30 (E + F1e)			600,000.00	603,000.00	0.5%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			600,000.00		
d) Unappropriated Amount				603,000.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
<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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities			0.00		
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	3,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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>			0.00	3,000.00	New
<b>TOTAL, REVENUES</b>			0.00	3,000.00	New
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	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 EXPENSES</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
<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%
(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%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			300,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	6,268.00	0.00	-100.0%
5) TOTAL, REVENUES			6,268.00	0.00	-100.0%
<b>B. EXPENSES</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 Expenses		5000-5999	12,664.00	10,400.00	-17.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,664.00	10,400.00	-17.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,396.00)	(10,400.00)	62.6%
<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	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(6,396.00)	(10,400.00)	62.6%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	113,707.42	107,311.42	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,707.42	107,311.42	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			113,707.42	107,311.42	-5.6%
2) Ending Net Assets, June 30 (E + F1e)			107,311.42	96,911.42	-9.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	107,311.42	96,911.42	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<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					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (G10 - H7)			0.00		



Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,018.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,250.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,268.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			6,268.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<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>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,664.00	10,400.00	-17.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>12,664.00</b>	<b>10,400.00</b>	<b>-17.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	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, EXPENSES</b>			<b>12,664.00</b>	<b>10,400.00</b>	<b>-17.9%</b>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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>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%
(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 + c - d + e)			0.00	0.00	0.0%

Description	2009-10 Estimated Actuals			2010-11 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			6,359.27	6,374.27	6,374.24	6,374.24
a. Kindergarten	721.29	721.29				
b. Grades One through Three	2,269.41	2,269.41				
c. Grades Four through Six	2,102.74	2,102.74				
d. Grades Seven and Eight	1,255.97	1,255.97				
e. Opportunity Schools and Full-Day Opportunity Classes	6.28	6.28				
f. Home and Hospital	3.58	3.58				
g. Community Day School						
2. Special Education						
a. Special Day Class	152.35	152.35	152.35	152.35	152.35	152.35
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	21.84	21.84	21.84	21.84	21.84	21.84
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	6,533.46	6,533.46	6,533.46	6,548.46	6,548.43	6,548.43
<b>HIGH SCHOOL</b>						
4. General Education			2,365.28	2,326.60	2,326.60	2,326.60
a. Grades Nine through Twelve	2,180.63	2,180.63				
b. Continuation Education	152.34	152.34				
c. Opportunity Schools and Full-Day Opportunity Classes	31.26	31.26				
d. Home and Hospital	1.05	1.05				
e. Community Day School						
5. Special Education						
a. Special Day Class	125.15	125.15	125.15	125.15	125.15	125.15
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	18.92	18.92	18.92	18.92	18.92	18.92
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	5.29	5.29	5.29	5.29	5.29	5.29
6. TOTAL, HIGH SCHOOL	2,514.64	2,514.64	2,514.64	2,475.96	2,475.96	2,475.96
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	22.65	22.65	22.65	22.65	22.65	22.65
b. Special Day Class - High School	31.62	31.62	31.62	31.62	31.62	31.62
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	54.27	54.27	54.27	54.27	54.27	54.27
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	9,102.37	9,102.37	9,102.37	9,078.69	9,078.66	9,078.66
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 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)	9,102.37	9,102.37	9,102.37	9,078.69	9,078.66	9,078.66
<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.

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	2,904,349.86		62,391.43	2,966,741.29
2. State Lottery Revenue	8560	1,179,724.00		169,265.00	1,348,989.00
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	(600,000.00)	600,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		3,484,073.86	600,000.00	231,656.43	4,315,730.29
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries:	1000-1999	0.00			0.00
2. Classified Salaries:	2000-2999	30,000.00			30,000.00
3. Employee Benefits:	3000-3999	2,900.00			2,900.00
4. Books and Supplies	4000-4999	33,983.00		220,427.00	254,410.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	343,115.00			343,115.00
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			11,229.00	11,229.00
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 )		409,998.00	0.00	231,656.00	641,654.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	3,074,075.86	600,000.00	0.43	3,674,076.29
<b>D. COMMENTS:</b>					
Library software for book purchase.					

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

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	44,200,016.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,353.09	2.11%	6,487.09	2.40%	6,643.09
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		9,078.69	0.88%	9,158.84	0.00%	9,158.84
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		57,677,734.65	3.01%	59,414,219.38	2.40%	60,842,998.42
d. Other Revenue Limit (Form RL, lines 6 thru 14)		1,586,170.00	0.00%	1,586,170.00	0.00%	1,586,170.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		59,263,904.65	2.93%	61,000,389.38	2.34%	62,429,168.42
f. Deficit Factor (Form RL, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		48,386,014.95	2.93%	49,803,767.91	2.34%	50,970,294.56
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,790,759.00)	0.00%	(1,790,759.00)	0.00%	(1,790,759.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(2,395,240.00)	3.81%	(2,486,490.86)	2.24%	(2,542,085.52)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		44,200,015.95	3.00%	45,526,518.05	2.44%	46,637,450.04
2. Federal Revenues	8100-8299	155,000.00	93.55%	300,000.00	0.00%	300,000.00
3. Other State Revenues	8300-8599	9,045,464.00	1.37%	9,169,446.18	-24.10%	6,959,884.43
4. Other Local Revenues	8600-8799	1,362,700.00	7.34%	1,462,700.00	6.84%	1,562,700.00
5. Other Financing Sources	8900-8999	(4,317,374.00)	0.00%	(4,317,374.00)	0.00%	(4,317,374.00)
6. Total (Sum lines A1k thru A5)		50,445,805.95	3.36%	52,141,290.23	-1.92%	51,142,660.47
<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				27,512,636.00		28,375,326.00
b. Step & Column Adjustment				412,690.00		425,629.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				450,000.00		(660,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,512,636.00	3.14%	28,375,326.00	-0.83%	28,140,955.00
2. Classified Salaries						
a. Base Salaries				5,634,368.00		5,690,712.00
b. Step & Column Adjustment				56,344.00		56,907.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,634,368.00	1.00%	5,690,712.00	1.00%	5,747,619.00
3. Employee Benefits	3000-3999	11,207,641.00	2.37%	11,473,494.00	-1.77%	11,270,265.00
4. Books and Supplies	4000-4999	1,566,602.00	4.41%	1,635,643.00	0.47%	1,643,353.00
5. Services and Other Operating Expenditures	5000-5999	5,059,419.00	-1.87%	4,964,939.00	-5.14%	4,709,750.00
6. Capital Outlay	6000-6999	44,231.00	0.00%	44,231.00	0.00%	44,231.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(782,076.00)	0.00%	(782,076.00)	0.00%	(782,076.00)
9. Other Financing Uses	7600-7699	1,897,766.00	0.00%	1,897,766.00	0.00%	1,897,766.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		52,140,587.00	2.22%	53,300,035.00	-1.18%	52,671,863.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,694,781.05)		(1,158,744.77)		(1,529,202.53)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,549,607.85		5,854,826.80		4,696,082.03
2. Ending Fund Balance (Sum lines C and D1)		5,854,826.80		4,696,082.03		3,166,879.50
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	2,227,347.00		2,270,579.00		2,259,945.00
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	3,627,479.85		2,425,503.03		906,934.50
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		5,854,826.85		4,696,082.03		3,166,879.50



Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,227,347.00		2,270,579.00		2,259,945.00
b. Undesignated/Unappropriated Amount	9790	3,627,479.85		2,425,503.03		906,934.50
(Enter other 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. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		5,854,826.85		4,696,082.03		3,166,879.50

**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.

Due to the increase in ADA there will be an increase in staffing needs for the district. This is estimated to be 7.5 ADA.

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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)						
1. Revenue Limit Sources	8010-8099	1,790,759.00	0.00%	1,790,759.00	0.00%	1,790,759.00
2. Federal Revenues	8100-8299	5,489,334.00	-11.42%	4,862,552.00	0.00%	4,862,552.00
3. Other State Revenues	8300-8599	6,412,734.00	1.81%	6,528,654.00	2.34%	6,681,661.00
4. Other Local Revenues	8600-8799	3,364,496.00	0.00%	3,364,496.00	0.00%	3,364,496.00
5. Other Financing Sources	8900-8999	5,317,374.00	0.00%	5,317,374.00	0.00%	5,317,374.00
6. Total (Sum lines A1 thru A5)		22,374,697.00	-2.28%	21,863,835.00	0.70%	22,016,842.00
<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				6,798,265.00		6,900,239.00
b. Step & Column Adjustment				101,974.00		103,504.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,798,265.00	1.50%	6,900,239.00	1.50%	7,003,743.00
2. Classified Salaries						
a. Base Salaries				4,693,802.00		4,740,740.00
b. Step & Column Adjustment				46,938.00		47,407.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,693,802.00	1.00%	4,740,740.00	1.00%	4,788,147.00
3. Employee Benefits	3000-3999	4,082,711.00	0.64%	4,108,909.00	0.65%	4,135,446.00
4. Books and Supplies	4000-4999	986,432.00	4.54%	1,031,218.00	2.98%	1,061,920.00
5. Services and Other Operating Expenditures	5000-5999	5,260,177.00	1.17%	5,321,886.00	1.23%	5,387,459.00
6. Capital Outlay	6000-6999	(45,288.00)	0.00%	(45,288.00)	0.00%	(45,288.00)
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	328,202.00	0.00%	328,202.00	0.00%	328,202.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,104,301.00	1.27%	22,385,906.00	1.22%	22,659,629.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		270,396.00		(522,071.00)		(642,787.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,948,259.89		2,218,655.89		1,696,584.89
2. Ending Fund Balance (Sum lines C and D1)		2,218,655.89		1,696,584.89		1,053,797.89
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	89,848.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	2,128,807.89		1,696,584.89		1,053,797.89
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2,218,655.89		1,696,584.89		1,053,797.89

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other 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. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
<b>F. ASSUMPTIONS</b>						
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.						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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)						
1. Revenue Limit Sources	8010-8099	45,990,775.00	2.88%	47,317,277.05	2.35%	48,428,209.04
2. Federal Revenues	8100-8299	5,644,334.00	-8.54%	5,162,552.00	0.00%	5,162,552.00
3. Other State Revenues	8300-8599	15,458,198.00	1.55%	15,698,100.18	-13.10%	13,641,545.43
4. Other Local Revenues	8600-8799	4,727,196.00	2.12%	4,827,196.00	2.07%	4,927,196.00
5. Other Financing Sources	8900-8999	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
6. Total (Sum lines A1 thru A5)		72,820,502.95	1.63%	74,005,125.23	-1.14%	73,159,502.47
<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				34,310,901.00		35,275,565.00
b. Step & Column Adjustment				514,664.00		529,133.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				450,000.00		(660,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,310,901.00	2.81%	35,275,565.00	-0.37%	35,144,698.00
2. Classified Salaries						
a. Base Salaries				10,328,170.00		10,431,452.00
b. Step & Column Adjustment				103,282.00		104,314.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,328,170.00	1.00%	10,431,452.00	1.00%	10,535,766.00
3. Employee Benefits	3000-3999	15,290,352.00	1.91%	15,582,403.00	-1.13%	15,405,711.00
4. Books and Supplies	4000-4999	2,553,034.00	4.46%	2,666,861.00	1.44%	2,705,273.00
5. Services and Other Operating Expenditures	5000-5999	10,319,596.00	-0.32%	10,286,825.00	-1.84%	10,097,209.00
6. Capital Outlay	6000-6999	(1,057.00)	0.00%	(1,057.00)	0.00%	(1,057.00)
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(453,874.00)	0.00%	(453,874.00)	0.00%	(453,874.00)
9. Other Financing Uses	7600-7699	1,897,766.00	0.00%	1,897,766.00	0.00%	1,897,766.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		74,244,888.00	1.94%	75,685,941.00	-0.47%	75,331,492.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,424,385.05)		(1,680,815.77)		(2,171,989.53)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,497,867.74		8,073,482.69		6,392,666.92
2. Ending Fund Balance (Sum lines C and D1)		8,073,482.69		6,392,666.92		4,220,677.39
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	89,848.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	2,227,347.00		2,270,579.00		2,259,945.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	5,756,287.74		4,122,087.92		1,960,732.39
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		8,073,482.74		6,392,666.92		4,220,677.39

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,227,347.00		2,270,579.00		2,259,945.00
b. Undesignated/Unappropriated Amount	9790	3,627,479.85		2,425,503.03		906,934.50
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.41)		(179,724.00)		(558,006.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		5,854,826.44		4,516,358.03		2,608,873.50
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.89%		5.97%		3.46%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		9,024.42		9,254.07		9,279.07
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		74,244,888.00		75,685,941.00		75,331,492.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		74,244,888.00		75,685,941.00		75,331,492.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,227,346.64		2,270,578.23		2,259,944.76
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,227,346.64		2,270,578.23		2,259,944.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,117.09	6,378.09
2. Inflation Increase	0041	261.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,378.09	6,353.09
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,378.09	6,353.09
b. Revenue Limit ADA	0033	9,102.37	9,078.69
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	58,055,735.07	57,677,734.65
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	1,311,871.00	1,353,716.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	191,814.00	232,454.00
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	59,559,420.07	59,263,904.65
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	48,627,288.52	48,386,014.95
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	162,575.00	162,575.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	287,915.00	198,713.00
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)	- - -	(125,340.00)	(36,138.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	48,501,948.52	48,349,876.95

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0660	7,555,755.00	7,555,755.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	7,555,755.00	7,555,755.00
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	40,946,193.52	40,794,121.95
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	270,310.00	276,155.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(2,300,156.52)	(2,281,660.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(2,570,466.52)	(2,557,815.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	38,375,727.00	38,236,306.95
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	38,375,727.00	

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

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:

Contra Costa County Schools Insurance Group  
550 Ellinwood Way, Pleasant hill, Ca. 94523

(  ) 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: Cecile L. Nunley

Title: Finance Director

Telephone: 925-473-2304

E-mail: cnunley@pittsburg.k12.ca.us



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 (2007-08)	8,941.36	8,956.38	N/A	Met
Second Prior Year (2008-09)	8,908.83	9,095.70	N/A	Met
First Prior Year (2009-10)	9,070.12	9,102.37	N/A	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	9,078.69			

**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 (2007-08)	9,488	9,451	0.4%	Met
Second Prior Year (2008-09)	9,553	9,581	N/A	Met
First Prior Year (2009-10)	9,640	9,571	0.7%	Met
Budget Year (2010-11)	9,533			

**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 (2007-08)	8,881	9,451	94.0%
Second Prior Year (2008-09)	9,024	9,581	94.2%
First Prior Year (2009-10)	9,048	9,571	94.5%
		Historical Average Ratio:	94.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.7%</b>

**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 (2010-11)	9,024	9,533	94.7%	Met
1st Subsequent Year (2011-12)	9,254	9,743	95.0%	Not Met
2nd Subsequent Year (2012-13)	9,279	9,695	95.7%	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)

The District is anticipating that the enrollment and ADA will increase based on the re-opening of the rebuild High School.

**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 (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,378.09	6,353.09	6,487.09	6,643.09
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	5,207.39	5,186.98	5,296.38	5,423.75
d. Prior Year Funded BRL per ADA		5,207.39	5,186.98	5,296.38
e. Difference (Step 1c minus Step 1d)		(20.41)	109.40	127.37
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.39%	2.11%	2.40%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	9,102.37	9,078.69	9,158.84	9,158.84
b. Prior Year Revenue Limit (Funded) ADA		9,102.37	9,078.69	9,158.84
c. Difference (Step 2a minus Step 2b)		(23.68)	80.15	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.26%	0.88%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		-0.65%	2.99%	2.40%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>-1.65% to .35%</b>	<b>1.99% to 3.99%</b>	<b>1.40% to 3.40%</b>

**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 (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	7,555,755.00	7,555,755.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
<b>Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):</b>	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 (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	45,931,482.00	45,792,062.00	47,317,277.00	48,428,209.00
District's Projected Change in Revenue Limit:		-0.30%	3.33%	2.35%
<b>Revenue Limit Standard:</b>		<b>-1.65% to .35%</b>	<b>1.99% to 3.99%</b>	<b>1.40% to 3.40%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	46,809,387.25	52,012,403.53	90.0%
Second Prior Year (2008-09)	45,022,317.05	50,177,593.60	89.7%
First Prior Year (2009-10)	41,500,258.00	47,879,710.00	86.7%
	Historical Average Ratio:		88.8%

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.8% to 91.8%</b>	<b>85.8% to 91.8%</b>	<b>85.8% to 91.8%</b>

**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 (2010-11)	44,354,645.00	50,242,821.00	88.3%	Met
1st Subsequent Year (2011-12)	45,539,532.00	51,402,269.00	88.6%	Met
2nd Subsequent Year (2012-13)	45,158,839.00	50,774,097.00	88.9%	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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.65%	2.99%	2.40%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.65% to 9.35%</b>	<b>-7.01% to 12.99%</b>	<b>-7.60% to 12.40%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.65% to 4.35%	-2.01% to 7.99%	-2.60% to 7.40%

**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 (2009-10)	12,158,738.00		
Budget Year (2010-11)	5,644,334.00	-53.58%	Yes
1st Subsequent Year (2011-12)	5,162,552.00	-8.54%	Yes
2nd Subsequent Year (2012-13)	5,162,552.00	0.00%	No

**Explanation:**  
(required if Yes)

Decrease is primarily due to the removal of the ARRA funding and the carryover balances.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2009-10)	16,636,646.00		
Budget Year (2010-11)	15,458,198.00	-7.08%	Yes
1st Subsequent Year (2011-12)	15,698,100.18	1.55%	No
2nd Subsequent Year (2012-13)	13,641,545.43	-13.10%	Yes

**Explanation:**  
(required if Yes)

Decrease for the first year is primarily due to the carryover of funds is not budgeted. The second subsequent year show a decrease due to the lack of CSR funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2009-10)	4,642,582.00		
Budget Year (2010-11)	4,727,196.00	1.82%	No
1st Subsequent Year (2011-12)	4,827,196.00	2.12%	No
2nd Subsequent Year (2012-13)	4,927,196.00	2.07%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2009-10)	5,656,277.00		
Budget Year (2010-11)	2,553,034.00	-54.86%	Yes
1st Subsequent Year (2011-12)	2,666,861.00	4.46%	No
2nd Subsequent Year (2012-13)	2,705,273.00	1.44%	No

**Explanation:**  
(required if Yes)

No large purchases of books due to the state flexibility for Tier 3.

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

First Prior Year (2009-10)	13,224,412.00		
Budget Year (2010-11)	10,319,596.00	-21.97%	Yes
1st Subsequent Year (2011-12)	10,286,825.00	-0.32%	No
2nd Subsequent Year (2012-13)	10,097,209.00	-1.84%	No

**Explanation:**  
(required if Yes) Decrease is due to anticipated decrease in expenditures for energy sources. The District anticipates that it will consume less electricity due to its energy program.

**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 (2009-10)	33,437,966.00		
Budget Year (2010-11)	25,829,728.00	-22.75%	Not Met
1st Subsequent Year (2011-12)	25,687,848.18	-0.55%	Met
2nd Subsequent Year (2012-13)	23,731,293.43	-7.62%	Not Met

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

First Prior Year (2009-10)	18,880,689.00		
Budget Year (2010-11)	12,872,630.00	-31.82%	Not Met
1st Subsequent Year (2011-12)	12,953,686.00	0.63%	Met
2nd Subsequent Year (2012-13)	12,802,482.00	-1.17%	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:** Decrease is primarily due to the removal of the ARRA funding and the carryover balances.

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:** Decrease for the first year is primarily due to the carryover of funds is not budgeted. The second subsequent year show a decrease due to the lack of CSR funding.

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

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

- 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:** No large purchases of books due to the state flexibility for Tier 3.

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

**Explanation:** Decrease is due to anticipated decrease in expenditures for energy sources. The District anticipates that it will consume less electricity due to its energy program.

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



**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** SBX3 4 (Chapter 12, Statutes of 2009) 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?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	74,244,888.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		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	74,244,888.00	742,448.88	1,939,577.00	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:

- 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 (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	2,266,202.16	2,250,000.00	2,524,776.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	427,169.67	3,678,262.94	4,999,831.85
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)		(9.04)	(0.41)
d. Available Reserves (Lines 1a through 1c)	2,693,371.83	5,928,253.90	7,524,607.44
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	75,540,118.50	76,089,547.68	84,159,455.00
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)	75,540,118.50	76,089,547.68	84,159,455.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	3.6%	7.8%	8.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.2%</b>	<b>2.6%</b>	<b>3.0%</b>

<sup>1</sup>Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2007-08)	(583,436.72)	52,012,403.53	1.1%	Met
Second Prior Year (2008-09)	2,768,345.11	50,477,593.60	N/A	Met
First Prior Year (2009-10)	980,959.00	50,464,552.00	N/A	Met
Budget Year (2010-11) (Information only)	(1,694,781.00)	52,140,587.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

**9. CRITERION: Fund Balance**

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

Percentage Level <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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2007-08)	3,830,408.00	4,268,354.55	N/A	Met
Second Prior Year (2008-09)	3,170,588.00	3,684,917.83	N/A	Met
First Prior Year (2009-10)	3,064,391.00	6,568,648.85	N/A	Met
Budget Year (2010-11) (Information only)	7,549,607.85			

<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 reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	9,024	9,254	9,279
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	74,244,888.00	75,685,941.00	75,331,492.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)	0.00		
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	74,244,888.00	75,685,941.00	75,331,492.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,227,346.64	2,270,578.23	2,259,944.76
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,227,346.64</b>	<b>2,270,578.23</b>	<b>2,259,944.76</b>

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years.  
 All other data are extracted or calculated.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	2,227,347.00	2,270,579.00	2,259,945.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	3,627,479.85	2,425,503.03	906,934.50
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(0.41)	(179,724.00)	(558,006.00)
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	5,854,826.44	4,516,358.03	2,608,873.50
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	7.89%	5.97%	3.46%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,227,346.64</b>	<b>2,270,578.23</b>	<b>2,259,944.76</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserves 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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**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 (2009-10)	(5,650,375.00)			
Budget Year (2010-11)	(5,317,374.00)	(333,001.00)	-5.9%	Met
1st Subsequent Year (2011-12)	(5,317,374.00)	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	(5,317,374.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2009-10)	2,000,000.00			
Budget Year (2010-11)	1,000,000.00	(1,000,000.00)	-50.0%	Not Met
1st Subsequent Year (2011-12)	1,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	1,000,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2009-10)	2,284,842.00			
Budget Year (2010-11)	1,897,766.00	(387,076.00)	-16.9%	Not Met
1st Subsequent Year (2011-12)	1,897,766.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	1,897,766.00	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. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

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

The general fund will have less transfers in due to the RDA funds will be used to pay on the COP.

- 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)

The only fund that is transferred out is Adult education and as the funding has decreased so has the transfer out.

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

**Project Information:**  
(required if YES)

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**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)

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, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	8	Redevelopment Agency	25/9198/7439	1,745,000
General Obligation Bonds	30	51-0000 Property Taxes		106,740,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Certificates of Participation 1998	14	Redevelopment Agency	25/9198/7439	8,715,000
Certificates of Participation - 2001	7	Redevelopment Agency	25/9198/7439	1,745,000
Certificates of Participation - 2009	23	Redevelopment Agency	25/9198/7439	33,895,000

Type of Commitment (continued)	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	5,913,965	7,616,372	7,626,919	7,676,873
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Certificates of Participation 1998	770,328	774,328	772,415	769,463
Certificates of Participation - 2001	257,769	255,428	257,652	259,355
Certificates of Participation - 2009		1,336,466	1,940,031	1,940,031

Total Annual Payments:	6,942,062	9,982,594	10,597,017	10,645,722
<b>Has total annual payment increased over prior year (2009-10)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual paymentw will be funded using the redevelopment agency funds.

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The district provides OPEB only up to the regular full time employee medical cap.

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

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

	Self-Insurance Fund	Governmental Fund
		600,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	13,719,382.00
b. OPEB unfunded actuarial accrued liability (UAAL)	13,419,382.00
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	Oct. 7, 2009

5. OPEB Contributions

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)			
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	565,373.00	520,984.00	625,180.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	500,000.00	750,000.00	750,000.00
d. Number of retirees receiving OPEB benefits	56	76	76

**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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

**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) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	494.0	494.0	502.0	491.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes
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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:

Nov. 20, 2008
---------------

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:

Nov. 20, 2008
---------------

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:

Nov. 20, 2008
---------------

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

Budget Year (2010-11)      1st Subsequent Year (2011-12)      2nd Subsequent Year (2012-13)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
7,731,551	7,731,551	7,731,551
Flat rate	Flat Rate	Flat Rate
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
337,877	412,690	425,630
1.5%	1.5%	1.5%

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	246.0	246.0	246.0	246.0

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

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

or

**Multiyear Agreement**

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
7,731,551	7,731,551	7,731,551
Flat Rate	Flat Rate	Flat Rate
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
----	--	--

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
56,001	56,344	56,907
1.0%	1.0%	1.0%

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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.):

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**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) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	51.0	51.0	51.0	51.0

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

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

Yes
-----

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	0	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Amount included for any tentative salary schedule increases			

**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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	Flat Rate	Flat Rate	Flat Rate
Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	96,242	40,091	30,876
Percent change in step & column over prior year	1.0%	1.0%	1.0%

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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07-61788-0000000

July 1 Budget (Single Adoption)  
2009-10 Estimated Actuals  
Technical Review Checks

Pittsburg Unified

Contra Costa County

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

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

### IMPORT CHECKS

**CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.** EXCEPTION

ACCOUNT				RESOURCE	VALUE
FD	RS	PY	GO - FN - OB		
01	7392	0	0000-0000-9790	7392	45,150.00
Explanation:Resource no longer exist will clear item at year end.					
01	7392	0	0000-0000-9795	7392	45,150.00
01	7392	0	0000-0000-979Z	7392	45,150.00

**CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	7392	0	0000-0000-9790	01	7392	45,150.00
01	7392	0	0000-0000-9795	01	7392	45,150.00
01	7392	0	0000-0000-979Z	01	7392	45,150.00
Explanation:Resource no longer exist will clear item at year end.						

**CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	7392	0	0000-0000-9790	7392	9790	45,150.00
Explanation:Resource no longer exist will clear item at year end.						

**CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:** EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			
12	6050	0	0000	0000	9791	6050	9791	-17,758.43
12	6055	0	0000	0000	9791	6055	9791	-26,577.31
12	6060	0	0000	0000	9791	6060	9791	28,132.54

**GENERAL LEDGER CHECKS**

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:** EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
14	0000	6400	-54,000.00

Explanation: This is a monitoring account for the fund.

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

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07-61788-0000000

July 1 Budget (Single Adoption)  
2010-11 Budget  
Technical Review Checks

Pittsburg Unified

Contra Costa County

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

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

**IMPORT CHECKS**

**CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.** EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7392-0-0000-0000-9790	7392	45,150.00
Explanation:Resource no longer exist will clear item at year end.		
01-7392-0-0000-0000-9791	7392	45,150.00
01-7392-0-0000-0000-979Z	7392	45,150.00

**CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7056-0-0000-0000-9790	01	7056	-0.11
01-7056-0-0000-0000-9791	01	7056	-0.11
01-7056-0-0000-0000-979Z	01	7056	-0.11
Explanation:Resource no longer exist will clear item at year end.			
01-7158-0-0000-0000-9790	01	7158	-0.30
01-7158-0-0000-0000-9791	01	7158	-0.30
01-7158-0-0000-0000-979Z	01	7158	-0.30
Explanation:Resource no longer exist will clear item at year end.			
01-7392-0-0000-0000-9790	01	7392	45,150.00
01-7392-0-0000-0000-9791	01	7392	45,150.00
01-7392-0-0000-0000-979Z	01	7392	45,150.00
Explanation:Resource no longer exist will clear item at year end.			
11-6390-0-0000-0000-9790	11	6390	-0.05
11-6390-0-0000-0000-9791	11	6390	-0.05
11-6390-0-0000-0000-979Z	11	6390	-0.05

Explanation:Resource no longer exist will clear item at year end.

14-6205-0-0000-0000-9790	14	6205	0.17
14-6205-0-0000-0000-9791	14	6205	0.17
14-6205-0-0000-0000-979Z	14	6205	0.17

Explanation:Resource no longer exist will clear item at year end.

**CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.**

EXCEPTION

ACCOUNT				
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE	
12-6105-0-0000-0000-9790	6105	9790	-103,200.00	
Explanation:Fund will need to be adjusted through the year to determine cuts.				
01-7392-0-0000-0000-9790	7392	9790	45,150.00	
Explanation:Resource no longer exist will clear item at year end.				

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively effect the criteria and standards.**

EXCEPTION

FUND	RESOURCE	NEG. EFB
12	6105	-103,200.00
Explanation:Fund will need to be adjusted through the year to determine cuts.		
Total of negative resource balances for Fund 12		-103,200.00

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:**

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7240	6400	-160,230.00
Explanation:This is a monitoring tool for the resource.			
12	6105	9790	-103,200.00
Explanation:Fund will need to be adjusted through the year to determine cuts.			

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

<b>FISCAL YEAR 2010-11 BUDGET DEVELOPMENT</b>				
<b>REVISED</b>				
	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>TOTAL MYP</b>
<b>REVENUE ENHANCEMENTS</b>				
Implement Early Kindergarten (All Day)	40,000	80,000	80,000	200,000
Increase Medi Cal Reimbursement	150,000	300,000	300,000	750,000
Provide Virtual classes to increase ADA by 50 and 75		264,050	405,525	669,575
Increase enrollment by 5% at new PHS		654,844	677,173	1,332,017
<b>State Fiscal Stabilization Funds</b>	<b>400,677</b>			<b>400,677</b>
<b>Rebate from Contra Costa County Schools Insurance Group</b>	<b>235,000</b>			<b>235,000</b>
<b>Parcel Tax</b>			<b>100,000</b>	<b>100,000</b>
<b>Additional reductions to the Revenue Limit from Governor's May revised message</b>	<b>(414,613)</b>	<b>(319,857)</b>	<b>(282,447)</b>	<b>(1,016,917)</b>
<b>TOTAL REVENUE ENHANCEMENTS</b>	<b>411,064</b>	<b>979,037</b>	<b>1,280,251</b>	<b>2,670,352</b>
<b>EXPENDITURE ADJUSTMENTS</b>				
Energy Education	268,102	321,682	483,914	1,073,698
Special Education adjustments of contracted services	320,000	320,000	320,000	960,000
Decrease Overtime, comp time, and extra duty time.	250,000	250,000	250,000	750,000
Reduce school allocation from \$100 to \$75 per student	238,250	238,250	238,250	714,750
Modification general education transportation	200,000	200,000	200,000	600,000
Special Ed transportation modifications	175,000	175,000	175,000	525,000
Reduce Textbooks	150,000	150,000	150,000	450,000
Review cost effectiveness of outsourcing	150,000	150,000	150,000	450,000
Reduce counseling services	174,700	174,700	174,700	524,100
Maximize charge-backs to Child Nutrition	100,000	100,000	100,000	300,000
Reorganize Human Resources Department	95,000	95,000	95,000	285,000
Maximize charge-backs to Adult Education	57,500	57,500	57,500	172,500
Reduce of waste through recycling	50,000	50,000	50,000	150,000
Adjust Adaptive Physical Education staffing	46,000	46,000	46,000	138,000
Change funding allocation for Director of Curriculum from general fund to categorical funds	40,000	40,000	40,000	120,000
Relocate Independent Studies and Opportunity	25,000	25,000	25,000	75,000
Renegotiate lease at Lynn Center	27,000	27,000	27,000	81,000
Eliminate incidental cost of meetings, food, and bottle water	50,000	50,000	50,000	150,000
Reduce Education Services Department cost	50,000	50,000	50,000	150,000
Reduce energy cost due to solar energy systems		150,000	150,000	300,000
Reduce Maintenance fee for financial system		37,000	37,000	74,000
Provide early retirement announcement incentive	(9,000)	(9,000)	(9,000)	(27,000)
<b>Classified, Confidential, and Classified Management Early Retirement</b>	<b>131,121</b>	<b>118,899</b>	<b>112,733</b>	<b>362,753</b>
<b>Classified Early Retirement Cost Carry-over</b>	<b>(347,128)</b>			<b>(347,128)</b>
<b>Transfer of legal fees from General Fund to other funds</b>	<b>166,692</b>			<b>166,692</b>
<b>Teacher Early Retirement</b>	<b>268,870</b>	<b>242,420</b>	<b>215,648</b>	<b>726,938</b>
<b>Increase class size to 30:1 from 25:1 in 1st grade</b>			<b>312,517</b>	<b>312,517</b>
<b>Increase class size to 30:1 from 25:1 in 2nd grade</b>			<b>330,176</b>	<b>330,176</b>
<b>Increase class size to 30:1 from 25:1 in 3rd grade</b>			<b>350,299</b>	<b>350,299</b>
<b>Reduce work week to 4 days during summer months</b>		<b>73,421</b>	<b>73,421</b>	<b>146,843</b>
<b>Abeyance of GASB 45 contribution</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>900,000</b>
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>	<b>2,977,107</b>	<b>3,432,872</b>	<b>4,555,158</b>	<b>10,965,138</b>
<b>REVENUE ENHANCEMENTS PLUS EXPENDITURE ADJUSTMENTS</b>	<b>3,388,171</b>	<b>4,411,909</b>	<b>5,835,409</b>	<b>13,635,490</b>
<b>2009-10 SECOND INTERIM BUDGET REPORT PROJECTED</b>				
<b>UNDESIGNATED BALANCE</b>	<b>150,971</b>	<b>-4,657,897</b>	<b>-8,905,217</b>	<b>-13,412,143</b>
<b>PROPOSED BUDGET OPTIONS</b>	<b>3,388,171</b>	<b>4,411,909</b>	<b>5,835,409</b>	<b>13,635,490</b>
<b>CARRY-OVER</b>	<b>0</b>	<b>3,539,142</b>	<b>3,293,155</b>	
<b>ADJUSTED UNDESIGNATED BALANCE PLUS BUDGET ADJUSTMENTS</b>	<b>3,539,142</b>	<b>3,293,155</b>	<b>223,347</b>	



**PITTSBURG UNIFIED SCHOOL DISTRICT  
2010-2011 BUDGET DEVELOPMENT CALENDAR**

REVISED

<b>Date</b>	<b>Description</b>	<b>Responsibility</b>
<b>2010</b>		
January 4-31	Review enrollment projections to prepare Second Interim	Associate Superintendent, Finance Director
January 4-31	Update budgets	Finance Director
January 8	Governors Budget	Business Services
January 12-20	Governors Budget Workshop/review	Cabinet, Finance Director
January 20	Receive Audit Report/Approve Budget Calendar	Board of Education
January 28	Budget Subcommittee Meeting	Associate Superintendent
January 31	Release preliminary enrollment projections for FY 2010/11	Associate Superintendent, Finance Director
February 1-10	Project Staffing and Budget Assumptions	Cabinet, Finance Director
February 4	Budget Subcommittee Meeting	Associate Superintendent
February 11	Budget Subcommittee Meeting	Associate Superintendent
February 17	Approve particular kind of service needs	Board of Education
February 18	Budget Subcommittee Meeting	Associate Superintendent
February 25	Budget Subcommittee Meeting	Associate Superintendent
February 28	Complete entries for second interim report	Finance Director
March 3	Second Interim Report approved	Board of Education
March 15	Second Interim Report sent to the county for approval	Finance Director
March 15	Issue notices for non-elect certificated positions	Human resources
March 24	Update Budget to Board	Associate Superintendent
March 31	Allocation worksheets sent to sites and departments due April 15	Finance Director
April 14	Budget study session	Board of Education
April 15	Deadline for sites to return budget worksheets	Administrators, Directors, managers Assistant Superintendent of Human Resources, Deputy Superintendent, Assistant Superintendent of Business Services, Finance Director
April 15-28	Staffing allocations to sites	Associate Superintendent, Finance Director
May 1-15	Governor's May revise	Finance Director
May 26	Update on Governors May revise	Board of Education
May 1-31	Data entry of budget information into Finance System	Finance Director
June 9	Budget update	Board of Education
June 1-15	Draft budget prepared and revised	Cabinet and Finance Director
June 23	Budget Adoption	Board of Education
July through August	Close Books for Fiscal Year 2009/10	Business Services
September 8	Unaudited Actuals presented to the Board	Finance Director
September 15	Unaudited Actuals sent to county office of education for review	Finance Director
September 1-30	Review and Revise all categorically funded projects	Business Services
October 1-31	Work on First Interim Budget Report	Business Services
November 1-30	Update information on budget assumptions	Business Services
November 1-30	Prepare First Interim Budget Report	Finance Director

**PITTSBURG UNIFIED SCHOOL DISTRICT  
2010-2011 BUDGET DEVELOPMENT CALENDAR**

REVISED

December 15                      Approve First Interim Budget Report    Board of Education

**2011**

<b>Date</b>	<b>Description</b>	<b>Responsibility</b>
January 4-8	Review enrollment projections to prepare Second Interim	Associate Superintendent, Finance Director
January 4-31	Update budgets	Finance Director
January 5-15	Governors Budget	Business Services
January 12-20	Governors Budget Workshop/review	Cabinet, Finance Director
January 12	Receive Audit Report	Board of Education
January 31	Release preliminary enrollment projections for FY 2011/12	Associate Superintendent, Finance Director
February 1-10	Project Staffing and Budget Assumptions	Cabinet, Finance Director
February 23	Approve particular kind of service needs	Board of Education
February 28	Complete entries for second interim report	Finance Director
March 9	Second Interim Report approved	Board of Education
March 15	Second Interim Report sent to the county for approval	Finance Director
March 15	Issue notices for non-elect certificated positions	Human resources
March 23	Update Budget to Board	Associate Superintendent
March 31	Allocation worksheets sent to sites and departments due April 15	Finance Director
April 13	Budget study session	Board of Education
April 15	Deadline for sites to return budget worksheets	Administrators, Directors, Managers Assistant Superintendent of Human Resources, Deputy Superintendent, Associate Superintendent of Business Services, Finance Director
April 15-28	Staffing allocations to sites	Associate Superintendent, Finance Director
May 1-15	Governor's May revise	Board of Education
May 25	Update on Governors May revise	Finance Director
May 1-31	Data entry of budget information into Finance System	Finance Director
June 8	Budget update	Board of Education
June 1-15	Draft budget prepared and revised	Cabinet, Finance Director
June 22	Budget Adoption	Board of Education

# Standardized Account Code Structure (SACS)

## March 2010

### PITTSBURG UNIFIED SCHOOL DISTRICT

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The major budget control is through the proper classification of all expenditures by the utilization of twenty-six digit expenditure codes. The standardized account code structure currently in use has been developed by the state of California to insure that all districts are reporting their budgets in the same standard manner. The fund and resource codes will allow the tracking of specific activities and sources of income. Listed below is an explanation of the account code structure. The major distinguishing expenditure code is the object of expenditure.

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>FUND</b>	<b>RESOURCE</b>	<b>PROJECT</b>	<b>GOAL</b>	<b>FUNCTION</b>	<b>OBJECT</b>	<b>SCHOOL</b>	<b>MGT</b>
<b>00</b>	<b>0000</b>	<b>0</b>	<b>0000</b>	<b>0000</b>	<b>0000</b>	<b>000</b>	<b>0000</b>

- A.** This two-digit number indicates the FUND. A fund is a self-balancing set of financial accounts established to carry on specific activities. In the example, Fund 01 is the General Fund. Additional fund codes have been set up for:
- Cafeteria Fund
  - Adult Education Fund
  - Child Development Fund
  - Deferred Maintenance Fund
  - Building Fund
  - Capital Facilities Fund
  - County Facility Fund
  - Special Reserve Fund
  - Retiree Trust Fund
  - Bond Interest & Redemption Funds
- B.** This four-digit number is the RESOURCE code. The resource code tracks activities funded with revenues that have financial reporting requirements such as special education. In addition, the resource code separates unrestricted from restricted funds. The unrestricted funds are coded in resources 0000 - 1999. The restricted funds are coded in resources 2000-9999. All resource codes must be balanced individually.
- C.** PROJECT YEAR code is a seldom used code used when a federal grant spans multiple fiscal years. It is normal to find a 0 in this code location.
- D.** The GOAL code is a four-digit code which defines an objective related to an instructional setting or a special population. An example would be 1110 which means regular education k-12. This field is used to account for the cost of instruction and other services.
- E.** FUNCTION is also a four-digit code. The purpose of the function field is to designate a general operational area and/or a type of activity. The function field in conjunction with certain goals play an important part in determining the district indirect cost rate. Some examples of function codes are 2700 school administration, 8100 plant maintenance and operations, 1000 instruction. The district uses a function code to identify programs which do not have a specific resource code.

# Standardized Account Code Structure (SACS)

March 2010

## PITTSBURG UNIFIED SCHOOL DISTRICT

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- F.** OBJECT codes are used to classify revenues by general sources and types. In addition object codes are used to classify expenditures according to types of items purchased or services obtained. The object code is a four-digit code.
- G.** SCHOOL code is a three-digit code which is used to define the specific site that the budget services. Each site has two codes.
- H.** The MANAGEMENT field is a four-digit field which the District can use to designate anything unique to this district. Currently we place a nine in the first position to indicate funds carried over from a previous year. When not in use, four zeros fill this position.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**ABATEMENT:** A complete or partial cancellation of an expenditure or revenue.

**ABATEMENT OF EXPENDITURES:** Return or cancellation of part or all of a charge previously made, usually resulting from the provisions of goods or materials of a quality other than specified, for which allowances or refunds are made or which results in a resale of the materials originally purchased. The term can be applied to a loss of or damage to property and applies to both current expenditures and capital outlay expenditures.

**ABATEMENT OF REVENUE:** The return or cancellation of all or some part of any specific revenue previously recorded.

**ACCOUNTING PERIOD:** A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

**ACCOUNT NUMBERS OR LETTER:** Numbers and/or letters that are assigned to the ordinary titles of accounts are for classification of accounts and ease of reference.

**ACCOUNTS PAYABLE:** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same local educational agency.

**ACCOUNTS RECEIVABLE:** Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same local educational agency.

**ACCRUAL BASIS:** That method of accounting in which revenue is recorded when earned, even though not collected, and expenses are recorded when the liabilities are incurred, even if not yet paid.

**ACCRUED EXPENDITURES:** Expenditures incurred during the current account period which are not paid until subsequent accounting period.

**ACCRUED REVENUE:** Revenue earned during the current accounting period but which is not collected until the following accounting period.

**ACTUARIAL BASIS:** A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

**AD VALOREM TAX:** A tax based on a percent of the value of goods or services.

**AGENCY FUND:** A fund consisting of resources received and held by an LEA as an agent for others.

**ALLOCATION:** Division or distribution in accordance with a predetermined plan.

**ALLOWANCE:** A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the probable collectible receivables.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**APPORTIONMENT:** Allocation of state or federal aid, district taxes, or other moneys among LEA's or other governmental units.

**APPORTIONMENT NOTICE:** A document notifying LEAs when moneys have been deposited with the county treasurer.

**APPRAISAL:** An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies and other economic features.

**APPROPRIATION:** An authorization, granted by the governing board, to make expenditures and to incur obligation for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

**APPROPRIATION LEDGER:** A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

**ASSEMBLY BILLS:** AB-8, AB65, AB-777, AB-87: See Legislation.

**ASSESSED VALUATION:** Value placed on personal and real property by a governmental unit for taxation purposes.

**ASSETS:** Resources that are held or owned by an LEA and that have monetary value.

**AUDIT:** An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

**AUDIT PROGRAM:** A detailed outline of work to be done and the procedure to be followed during the audit.

**AVAILABLE CASH:** Cash that is on hand or on deposit in a given fund and that is unencumbered and can be utilized for meeting current obligations.

**AVERAGE DAILY ATTENDANCE (ADA):** Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day.

**BAILOUT LEGISLATION:** Emergency laws and the State Budget Act enacted by the California Legislature in June and July, 1978, following the passage of Proposition 13. They have been amended by subsequent legislation.

**BALANCE SHEET:** A statement that shows assets, liabilities, and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

**BARGAINING:** The range of subject which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**BASIS OF ACCOUNTING:** The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and reported in the financial statements.

**BASIC AID:** The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's revenue.

**BILINGUAL EDUCATION:** Programs serving students with limited proficiency in English. Some federal and state categorical funds are available for bilingual education programs.

**BLOCK GRANT:** A lump sum allocation of special purpose funds (see ECIA, chapter 2) The same term is sometimes used to describe a district's total revenue limit.

**BOND:** A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

**BOND DISCOUNT:** The excess of the face value at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

**BOND PREMIUM:** The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

**BONDED DEBT:** That portion of indebtedness represented by outstanding bonds.

**BONDED DEBT SERVICE:** Expenditures that are incurred for interest and redemption of bonds.

**BONDED INDEBTEDNESS:** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them from incurring new indebtedness.

**BONDS AUTHORIZED AND UNISSUED:** Legally authorized bonds that have not been sold and that may be sold without further authorization.

**BUDGET:** A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**BUDGET ACT:** The legislative vehicle for the State's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15<sup>th</sup> each year. The Governor may reduce or delete individual items but may not make increases.

**BUDGETARY ACCOUNTS:** Those accounts which make it possible for a budgetary type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations and encumbrances.

**BUDGETARY CONTROL:** The management of financial transactions in accordance with an approved plan of estimated revenues and expenditures.

**BUDGETING:** The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**CALIFORNIA ASSESSMENT PROGRAM (CAP):** The California Assessment Program state matrix tests which must be taken by students in grades 3, 6, 8, and 12 (and grade 10 b7 1985). Scores are reported by school and by district but not for individual students.

**CALIFORNIA BASIC EDUCATION SKILLS TEST (CBEST):** The California Basic Education Skills Test is required of anyone who seeks certification as a teacher, the test covers reading, writing, and mathematics.

**CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS):** The California Basic Educational Data System compiles educational demographic data for each school district within the State of California. Information is collected and submitted by each school district on CBEDS Day (October 15th) and March 31st (P2) annually.

**CAP:** See California Assessment Program.

**CAPITAL ASSETS:** See Fixed Assets.

**CAPITAL OUTLAY:** Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

**CAPITAL OUTLAY FUND FOR PUBLIC HIGHER EDUCATION (COFPHE):** The Capital Outlay Fund for Public Higher Education is supported by revenue from oil on state-owned land. Some tidelands oil revenues are appropriated for K-12 capital outlay needs.

**CAPITAL PROJECTS FUND:** Funds established to account for financial resources that are to be used for the acquisition of major capital facilities.

**CASH:** Currency, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as the availability of cash should be indicated.

**CASH ADVANCE:** Cash apportioned in advance of the usual apportionment period.

**CASH BASIS:** Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

**CASH COLLECTION AWAITING DEPOSIT:** Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

**CASH DISCOUNT:** An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with the trade discount).

**CASH IN BANK:** Balances in separate bank accounts such as student body accounts, school farm accounts, and cafeteria accounts.

**CASH IN COUNTY TREASURY:** Cash balances on deposit in the county treasury for the various funds of the LEA.

**CATEGORICAL AID:** Money from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program (SIP); or for special purposes such as Economic Impact Aid (EIA) or transportation.



# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS:** See California Basic Educational Data System.

**CBEST:** See California Basic Education Skills Test.

**CERTIFICATED EMPLOYEES:** Employees who are required to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

**CERTIFICATES OF PARTICIPATION:** A financing technique which provides longterm financing through a lease (with an option to purchase or a conditional sale agreement).

**CHAPTER 1, 2:** See ECIA

**CHART OF ACCOUNTS:** A list of accounts, systematically arranged, that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order. C

**CHECK:** A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristic of a voucher and a check; it shows the propriety of a payment and is an order to pay.

**CLASSIFICATION:** The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

**CLASSIFIED EMPLOYEES:** Employees who are required to have licenses, special training, skills, etc. including school secretaries, custodians, bus drivers, and some management personnel.

**CLEARING ACCOUNTS:** Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

**CLOSING ENTRIES:** entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

**CODE:** (1) A distinguishing reference number or symbol. (2) Statement of the laws of a specific field; e.g. Education Code, Penal Code, Civil Code, and Labor Code.

**COFPHE:** See Capital Outlay Fund for Public Higher Education

**COLA:** See Cost of Living Adjustment.

**COLLECTIVE BARGAINING SB 160 (1975):** A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board (see PERB).

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**CONSOLIDATION:** The combining of two or more elementary or high school districts with adjoining borders to form a single district (see Unification and Unionization).

**CONSUMER PRICE INDEX (CPI):** A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**CONTINGENT LIABILITIES:** Items that may become liabilities as a result of conditions undetermined at a given date; e.g. guarantees, pending lawsuits judgments and appeals, and unsettled disputed claims.

**CONTRA ACCOUNT:** An account to record offsetting transactions; e.g. abatements.

**CONTRACT:** An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

**CONTRACTED SERVICES:** Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

**CONTROL ACCOUNT:** A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balance of the detail accounts.

**COST:** The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

**COST OF EDUCATION INDEX:** A measure of variation in costs for individual school districts, such as utilities, gasoline, and the cost of living in the geographical area.

**COST OF LIVING ADJUSTMENT (COLA):** An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.

**COUNTY SCHOOL SERVICE FUND (CSSF):** A fund established to control the financial operations of the offices of county superintendents of schools.

**CPI:** See Consumer Price Index.

**CREDIT:** The right side of the double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenues, and fund balances.

**CSSF:** See County School Service Fund.

**CURRENT ASSETS:** Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

**CURRENT EXPENSE OF EDUCATION:** The current General fund operating expenditures of an LEA for kindergarten and grades one through 12, excluding expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, facility acquisition and construction and object classifications 6000 and 7000.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**CURRENT LIABILITIES:** Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

**CURRENT LOANS:** A loan payable in the same fiscal year in which the money was borrowed.

**DE FACTO SEGREGATION:** Racial segregation which is not intentional, that is, caused by the acts of governing bodies.

**DE JURE SEGREGATION:** Racial segregation which is intentional, that is, caused by the acts of governing bodies.

**DEBIT:** The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

**DEBT LIMIT:** The maximum amount of legally permitted debt.

**DEBT SERVICE:** Expenditures for the retirement of debt and for interest on debt.

**DEBT SERVICE FUNDS:** Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DECLINING ENROLLMENT ADJUSTMENT:** A formula which cushions the drop in income in a district with a shrinking student population (eliminated in 1983-84).

**DEFERRED MAINTENANCE:** Major repairs of buildings and equipment which have been postponed by the school district. Some state funds are available to assist districts with deferred maintenance projects.

**DEFERRED REVENUE:** Revenue received in a given period, but unearned which is set up as a liability to be included as revenue in subsequent periods.

**DEFICIT:** The amount by which a sum of money falls short of a required amount (e.g. apportionment deficits).

**DEFICIT FACTOR:** A formula for reducing state allocations to school districts for revenue limits and/or categorical programs when state appropriations are insufficient (see Encroachment).

**DEFICIT FINANCING:** The amount to be provided when estimated expenditures exceed the estimated revenues.

**DEFICIT FUND BALANCE:** The excess of liabilities of a fund over its assets.

**DEFICIT SPENDING:** The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

**DELINQUENT TAXES:** Taxes remaining unpaid after the close of the year in which levied.

**DEPRECIATION:** Estimated loss in value or service life of fixed assets because of wear and tear through use, lapse of time, inadequacy, or obsolescence.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**DIRECT EXPENSES OR COSTS:** Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

**DIRECT SUPPORT CHARGES:** Charges for a support program and services that directly benefit other programs.

**DIRECT SERVICES:** Attendance, health, guidance and library services and supervision of instruction (K-8 only) performed by county offices of education for small districts (elementary, high school, and unified districts with less than 901, 301, and 1501 ADA respectively).

**DISBURSEMENTS:** Payments by currency, check, or warrant. (The term is not synonymous with expenditures).

**DOUBLE ENTRY:** A system of bookkeeping that requires an amount be credited for every corresponding amount debited. Thus, the double entry ledger maintains equality of debits and credits.

**EARNED INTEREST REVENUE:** A sum of money received or due to be received for the use of money loaned or invested.

**ECIA:** See Educational Consolidation and Improvement Act.

**ECONOMIC IMPACT AID (EIA):** State categorical aid for districts with concentrations of children who are bilingual transient or from low income families.

**EDGAR:** See Educational Department General Administration Regulations.

**EDUCATION CODE:** The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, of the Government Code, and general statutes.

**EDUCATION DEPARTMENT GENERAL ADMINISTRATION REGULATIONS (EDGAR):** These are the regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

**EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA):** The federal Educational Consolidation and improvement Act. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

**EIA:** See Economic Impact Aid.

**EMPLOYEE BENEFITS:** Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) worker's compensation payments; and (5) payments made to personnel on sabbatical leave.

**ENCROACHMENT:** The use of unrestricted moneys to support restricted program expenditures.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**ENCUMBRANCES:** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**ENROLLMENT:** Enrollment is the actual number of students registered with the school district who actually attend its schools. This does not mean the number of students who are in attendance throughout the school district during any given period; i.e. day, week, month, year. See ADA.

**ENTERPRISE FUND:** Funds used to account for those ongoing LEA activities which, because of their income-producing character, are similar to those found in the private sector.

**ENTITLEMENT:** An apportionment that is based on specific qualifications.

**ESTIMATED REVENUES:** For revenue accounts kept on the accrual bases, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

**EXIT CRITERIA:** The regulations which determine when a child may move from a special service, such as a bilingual program, to a regular full-time classroom.

**EXPENDITURES:** The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

**EXPENSES:** Charges incurred, whether paid or not, for the operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal year. Expense accounts are used in certain trust funds and in proprietary-type funds.

**FACE VALUE:** As applied to securities, the amount stated in the security document.

**FEES:** Amounts collected from or paid to individuals or groups for services or for use of a school or other facilities.

**FIDELITY BOND:** A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

**FISCAL YEAR:** A period of one year, the beginning and the ending dates of which are fixed by statute in California, the period beginning on July 1 and ending on June 30.

**FIXED ASSETS:** Assets of a permanent character having continuing value; e.g. land, buildings, machinery, furniture, and equipment.

**FULL-TIME EQUIVALENT:** The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

**FUNCTION:** An act, service, or group of services proper to a person, thing or institution and aimed at accomplishing a certain end.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein,

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** The difference between assets and liabilities. The fund equity of governmental trust funds.

**GAAP:** See Generally Accepted Accounting Principles.

**GAAS:** See Generally Accepted Auditing Standards.

**GAGAS:** See Generally Accepted Governmental Auditing Standards.

**GASB:** See Governmental Accounting Standards Board

**GANN AMENDMENT:** An initiative passed in November 1979 which added Article XIII to the California Constitution. It established a ceiling, or limit on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in California Consumer Price Index or per capital personal income, whichever is smaller, and for any change in population.

**GATE:** See Gifted and Talented Education Program.

**GENERAL FIXED ASSETS ACCOUNT GROUP:** A self-balancing group of accounts set up to account for the general fixed assets of an LEA.

**GENERAL FUND:** The fund used to finance the ordinary operation of the LEA. It is available for any legally authorized purpose.

**GENERAL JOURNAL:** A book of original entry for all entries of financial transactions that are not recorded in a special journal such as a cash receipts journal, a voucher register, or a cash disbursements journal.

**GENERAL LEDGER:** A book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or account group used by an LEA.

**GENERAL LONG-TERM DEBT:** Long-term debt that is legally payable from general revenues and backed by the full faith and credit of an LEA.

**GENERAL GROUP OF LONG-TERM DEBT ACCOUNTS:** The account group in which all un-matured general long-term liabilities of an LEA are recorded. It does not include long-term liabilities of proprietary funds and non-expendable trust funds.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS):** Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's Professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

**GENERAL ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS):** Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Function.

**GIFT:** Anything of value received from any source for which no repayment or service to the contributor is expected.

**GIFTED AND TALENTED EDUCATION PROGRAM (GATE):** The Gifted and Talented Education program guidelines and criteria have been expanded to provide additional education services to children identified as exceptionally able or talented.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

**GRADE LEVEL:** Assigned classification of students according to age and school progress; e.g. kindergarten and first grade.

**GRANT:** A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes.

**GRANTS-IN-AID:** Outright donations or contributions, usually by a superior governmental unit, without the prior establishment of conditions with which the recipient must comply.

**HIGH EXPENDITURE DISTRICTS:** Districts with revenue limits considerable above the state average. Most of these were formerly called "high wealth" districts because their assessed value per ADA was also significantly above the state average.

**HOLDING ACCOUNTS:** Suspendse accounts that are used temporarily to accumulate costs that will ultimately be charged to other using programs.

**IEP:** See Individual Education Plan.

**IMPACT AID:** See PL 81-874.

**IN LIEU OF TAXES:** Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

**INCENTIVES:** Financial rewards for implementing a new program, such as longer school day year, or for performance, such as by students on CAP tests. Many of the "reforms" in SB 813 contain incentives.



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**INCOME:** A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term income should not be used in lieu of revenue in governmental-type funds.

**INDIRECT COST AND OVERHEAD:** Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefits of the determination.

**INDIRECT SUPPORT CHARGES:** Charges for routine services not performed as a special service for a particular program but allocated to using programs.

**INDIVIDUAL EDUCATION PLAN (IEP):** A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child.

**INFLATION FACTOR:** See Cost of Living Adjustment.

**INTEREST:** A fee charged to the borrower for the use of money.

**INTERFUND ACCOUNT:** Accounts in which transactions between funds are reflected.

**INTERFUND TRANSFERS:** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the LEA.

**INTERIM BORROWING:** (1) Short term loans to be repaid from general revenues during the course of a fiscal year. (2) Short term loans in anticipation of tax collections or bond insurance.

**INTERNAL AUDIT:** An appraisal activity within an LEA which (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

**INTERNAL CONTROL:** A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby, enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that on one employee performs a complete cycle of operations; such procedures call for proper authorization by designated officials.

**INTERNAL SERVICE FUNDS:** Funds created to render services on a cost reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

**INTRABUDGET TRANSFERS:** Amounts transferred from one appropriation account to another within the same fund.

**INVENTORY:** A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

**INVESTMENTS:** Disbursements of cash for the purpose of generating revenue.

**INVOICE:** An itemized statement of charges for merchandise sold or services rendered to the purchaser.



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**JOB ACCOUNT:** An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

**JOINT SCHOOL DISTRICTS:** School districts with territory in more than one county.

**JOURNAL:** Any accounting record in which the financial transaction of an LEA are formally recorded for the first time; e.g. the cash receipts book, check register, and general ledger.

**JOURNAL VOUCHER:** A form provided for the recording of certain transactions or information in the place of, or supplementary to, the journal or registers.

**JUDGMENTS:** Amount due to be paid or collected by the LEA as the result of court decision.

**LEGISLATION:** The California Legislature has passed school finance legislation almost every year since 1972. The major laws, in chronological order, are:

SB 90, 1972 .....Instituted revenue limits.

AB 65, 1977.....Initiated a “long term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

SB 90, 1977 .....Allowed reimbursement for costs resulting from state mandates.

SB 154, 1978.....Allocated property taxes to cities, counties and schools after Proposition 13 (bailout).

AB 1979 .....Defined the source and method of funding schools, counties, cities, and special districts including adjusting the allocation of property taxes.

AB 1981 .....Allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at local level.

SB 813, 1983.....Superseded previous school finance laws and made many changes to the California Education curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, hiring and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of state-wide curriculum standards.

AB 87, 1991.....Defined the laws, policies, and regulations governing the funding of Year Round Education in the state of California.

**LEVELING DOWN:** Decreasing the level of per pupil revenue limits state-wide toward of higher revenue limit districts. Also known as Parity funding principle.

**LEVY:** The imposition of taxes or special assessments for the support of governmental activities; also the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

**LIABILITIES:** Legal obligations (with the exception of encumbrances) that are unpaid.

**LIFE SPAN (GRADE SPAN):** Broad group classification of students according to age and school progress; i.e. pre-formal, elementary, secondary, and adult.

**LONG-TERM DEBT:** Debt that matures more than one year after the date of issuance.

**LOW EXPENDITURE DISTRICTS:** Districts with revenue limits per child near the statewide average. Many were formerly called “low wealth” districts because their assessed valuation per ADA was below the average. Neither “high” nor “low” refers to the family income of district residents.

**MANDATED COSTS:** School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

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**MASTER TEACHER:** A selected teacher who receives a stipend of \$4,000, a program initiated in SB 813. The mentor teacher works with the new and experienced teachers on curriculum and instruction and must spend at least 60% time in classroom teaching.

**MINIMUM GUARANTEE:** Granting a district a specified percentage of the total revenue limit income it received the previous year regardless of a change in ADA.

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

**MULTI-YEAR FINANCIAL PLAN:** A plan that presents financial estimates of programs in tabular form for a period of year. These estimates should reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of program structure.

**NECESSARY SMALL SCHOOLS:** Elementary schools with less than 101 or high schools with less than 301 ADA which meet sparsity standards and which are separately funded.

**NET INCOME:** Proprietary fund excess of revenues and operating transfers in over expenses and operating transfers out.

**OBJECT:** As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

**OBLIGATIONS:** Amounts that the LEA may be legally required to meet out of its resources. They include not only actual liabilities but also un-liquidated encumbrances.

**OPERATING TRANSFERS:** All interfund transfers other than residual equity transfers.

**ORDER (FOR PAYMENT):** A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

**OTHER FINANCING SOURCES:** Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**OTHER FINANCING USES:** Governmental fund operating transfers out. Such amounts are classified separately from expenditures.

**OVERDRAFT:** The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are charged.

**OVERHEAD:** See Indirect Cost and Overhead.

**PAYROLL REGISTER:** A document accompanying one or more orders on an LEA fund for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such order.

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**PAYROLL WARRANT:** A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

**PER CAPITA PERSONAL INCOME:** Income before taxes as estimated by the U.S. Department of Commerce for California and other states.

**PERB:** See Public Employees' Relations Board

**PERS:** See Public Employees' Retirement System.

**PERPETUAL INVENTORY:** A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical inventory count. A record is provided for each item or group of items to be inventoried and is so divided as to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

**PERSONAL PROPERTY:** A property except real estate.

**PETTY CASH:** A sum of money set aside for the purpose of making change or immediate payments of small amounts.

**PHYSICAL INVENTORY:** The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. The accuracy of the perpetual inventory records is tested periodically by physical inventories.

**PL 81-874:** A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

**PL 94-142:** Federal law which mandates a "free and appropriate" education for all handicapped children.

**POSTING:** The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

**PREPAID EXPENSES:** Items for which payment has been made but for which benefits have not been realized as of a certain date, e.g. prepaid rent, prepaid interest, and premiums or unexpired insurance.

**PRIOR YEARS' TAXES:** Taxes collected within the current fiscal year for levies in previous fiscal years.

**PROFICIENCY REQUIREMENTS:** Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers (see CBEST).

**PROGRAM:** A group of related activities consisting of a unique combination of objects that operate together to accomplish common ends.

**PROGRAM ACCOUNTING:** A system of accounting in which records are maintained to accumulate revenue and expenditure data by program.

**PROGRAM COSTS:** Costs that are incurred and allocated by programs rather than by organizations.

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**PROGRAM STRUCTURE:** The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objects. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

**PROPOSITION 13:** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

**PRORATING:** The allocation of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

**PROTESTED TAXES:** Tax money paid under protest and held by the county auditor pending settlement of the protest.

**PUBLIC EMPLOYEES' RELATIONS BOARD (PERB):** The Public Employees Relations Board consists of five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS):** State law required school district employees, school districts, and the state to contribute to the fund.

**PUPIL WEIGHTING:** A method of distributing money for education according to the individual characteristics of each pupil. Weights or ratios are assigned for categories of pupil need or special costs; funds are distributed to districts according to their total number of pupil weights.

**PURCHASE ORDER:** A document issued to a vendor that authorized the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

**REAL PROPERTY:** Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

**REBATE:** See Abatement or Refund.

**RECEIPTS:** Cash received.

**RECLASSIFICATION:** Re-designation of current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**REFUND:** An amount paid back or credit allowed on account of an over-collection.

**REGISTERED WARRANT:** A warrant that is registered by the county treasurer for future payment because of present lack of funds and that is to be paid with interest in the order of its registration.

**REGISTERS:** A listing of transactions of like kind that may be totaled and summarized for convenience in posting: e.g. payroll registers, warrant registers, and attendance registers.

**REIMBURSEMENT:** Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund or department.

# Glossary of Terms

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**REQUISITION:** A document submitted initiating a purchase order to secure specified articles or services or issuance of materials from stores or a warehouse.

**RESERVE:** An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

**RESERVE FOR ENCUMBRANCES:** An account used to aggregate a portion of a fund balance for expenditure on vendor performance.

**RESIDUAL EQUITY TRANSFERS:** Nonrecurring or non-routine transfers of equity between funds of the LEA, e.g. transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund.

**RESOURCE COST MODEL:** A system for funding education which is based on the cost of a district's individual characteristics and programs.

**RESTRICTED FUNDS:** Moneys whose use is restricted by legal requirements or by the donor.

**REVENUE LIMIT:** The specific amount of state and local taxes a school district may receive per pupil for its general education program. Annual increases are determined by the Legislature. Categorical aid is granted in addition to the revenue limit.

**REVENUES:** The increases in fund financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

**REVOLVING CASH FUND:** A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

**ROBBINS AMENDMENT (PROPOSITION 1):** An amendment to the California Constitution, Article I, Section 7, passed in 1979 which restricts California courts to federal court interpretations when ordering changes in pupil school assignment or pupil transportation to alleviate school district segregation.

**ROC/ROP:** Regional Occupational Centers/Regional Occupational Programs established by a school district or group of school districts or county offices of education. The centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

**SB – SENATE BILLS (SB 90,1972; SB 90,1977; SB 154, SB 813):** See Legislation.

**SCHEDULES:** Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

**SCHOOL IMPROVEMENT PLAN (SIP):** Money granted by the state to selected schools to carry out a plan developed by the school site council for the improvement of their school's program.

**SCHOOL SITE COUNCIL:** Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out and evaluated.

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**SECURED ROLL:** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

**SECURITIES:** Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

**SELF-CONTAINED CLASSROOM:** A classroom in which a teacher usually instructs one group of students in a majority of the instructional programs for a school year. Self-contained classrooms are usually found at the elementary school level.

**SENIORITY:** A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

**SERIAL ANNUITY BONDS:** Serial bonds in which the annual installments of bond principal are so arranged that the combined payments of principal and interest are approximately the same each year.

**SERIAL BONDS:** Bonds whose principal is repaid in periodic installments over the life of the issue.

**SERRANO VS. PRIEST:** The California Supreme Court decision which declared the system of financing schools unconstitutional because it violated the Equal Protection clause of the State Constitution. The Court said that by 1980, the relative effort (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures which were due to local wealth must be less than \$100.00. The impact of Proposition 13 resolved the taxpayer equity provision. In 1983, a court review determined that sufficient compliance in reducing expenditure disparities had been achieved.

**SHARED REVENUE:** Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

**SHORT-TERM DEBT:** Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax anticipation notes payable.

**SHORTFALL:** An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**SITE:** The location of a school or a central administrative unit.

**SOURCE DOCUMENT:** Any voucher, invoice, or other data that support an entry in the accounting records.

**SPECIAL EDUCATION:** Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL 94142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

**SPECIAL REVENUE FUNDS:** Funds established to account for the proceeds from specific revenue sources that (by law) are restricted to finance particular activities.

**SPECIFICATIONS:** Those particular qualities required of products or services.

**SPLIT ROLL:** A system for taxing business and industry property at a different rate from individual homeowners.

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**SQUEEZE:** Restricting the revenue limit increases of higher spending districts in order to equalize per pupil revenues (eliminated in 1983-84).

**STATE ALLOCATION BOARD:** A state regulatory agency which controls certain state-aided capital outlay and deferred maintenance projects.

**STATE SCHOOL FUND:** A special revenue fund within the State Treasury used for apportionments to school districts and county superintendents, based on the revenue limit, and certain other special purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the Department of Education.

**STATE TEACHERS' RETIREMENT SYSTEM (STRS):** State law requires school district employees, school districts, and the state to contribute to the fund.

**STATEMENTS:** (1) Used in a general sense, all of those formal written presentations which set forth financial information. (2) In technical accounting usage, those presentations of financial data which show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

**STORES:** Goods that are on hand in storerooms and subject to requisition.

**STRS:** See State Teachers' Retirement System.

**STUDENT BODY FUND:** A fund to control the receipts and the disbursements of student association activities.

**SUBSIDIARY LEDGERS:** A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account; e.g. the payroll ledger and the appropriations ledger.

**SUBVENTION:** provision of assistance or financial support, usually from a superior governmental unit; a grant.

**SUMMARY:** Consolidation of like items for accounting purposes.

**SUNSET:** The termination of the regulations for a program. The law lists a schedule for the Legislature to consider the sunset of many state categorical programs.

**SUPPLY:** A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

**SURETY BOND:** A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation; e.g. a surety bond given by a contractor or by an official who handles cash or securities.

**SUSPENSE ACCOUNT:** An account which carries charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

**TAX ANTICIPATION NOTES:** Notes issued in anticipation of collection of taxes, usually able to be retired only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.



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**TAX LIENS:** Claims by governmental units on properties for which taxes levied remain unpaid.

**TAX RATE:** The amount of tax stated in terms of a unit of the base tax.

**TAX RATE LIMIT:** The maximum rate of tax that a governmental unit may levy.

**TAX REDEMPTION:** Proceeds from the sale of tax-delinquent property.

**TAX RELIEF SUBVENTIONS:** Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

**TAX ROLLS:** The list showing the amount of taxes levied against each taxpayer or property.

**TAXES:** Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TAXES RECEIVABLE:** An asset account representing the uncollected portion of taxes levied.

**TENURE:** A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless specified procedures for dismissal or layoff are successfully followed.

**TERM BONDS:** Bonds whose entire principal matures on one date.

**TRADE DISCOUNT:** A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with cash discount).

**TRAILER COACH FEES:** Assessments collected from owners of trailer homes, which constitute personal property used in lieu of taxable real property.

**TRANSFER:** Inter-district or interfund payments or receipts not chargeable to expenditures or credited to revenue. Certain budget revisions are often referred to as transfers.

**TRIAL BALANCE:** A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance".

**TRUST FUND:** A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

**TUITION:** An amount charged for educational services provided to a student.

**TUITION TAX CREDITS:** A reduction in state or federal income tax to offset a specified amount of money spent for tuition for private education.

**UIA:** See Urban Impact Aid.

**UNENCUMBERED BALANCE:** That portion of an appropriation or allotment not yet expended or obligated.



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**UNIFICATION:** Joining together of all or part of an elementary school district (K-8) and high school district (K-12) with a single governing board.

**UNIFIED SCHOOL DISTRICT:** A school district serving students kindergarten through 12th grade, that is elementary and high school students.

**UNIONIZATION:** Joining together of two or more elementary or high school districts to form a single elementary or high school & district.

**UNIT COST:** The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g. the total expenditure divided by the number of students equals the cost per student.

**UNREALIZED REVENUE:** Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

**UNSECURED ROLL:** Assessed value of personal property other than secured property.

**URBAN IMPACT AID (UIA):** State aid to 19 large, metropolitan districts, expanded in 1984-84 to qualifying high school and elementary districts. The funds may be used for general purposes.

**VOUCHER:** A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

**WARRANT:** A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s) approved by the county superintendent of schools, and allowed by the county auditor, directed the county treasurer to pay a specified amount to a designated payee.

**WARRANTS PAYABLE:** The amount of warrants issued, outstanding, and unpaid from a salary or wage payment; an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

**WORK IN PROCESS:** The value of partially completed products manufactured or processed, such as a partially completed printing job.

**WORK ORDER:** A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.



# The Basics of California's School Finance System

Every summer, the California Legislature and governor decide how much money will go to kindergarten through 12th grade (K–12) public education and how it will be divided among school districts, county offices of education, and the California Department of Education. A series of voter-approved initiatives provide significant restraints on both revenue options and how much funding must go to public schools. Although some changes occur each year, the system has looked about the same for more than 25 years.

## What are the sources of district operating funds?

The column on the left of the diagram below shows the five sources of operating funds for schools in California:

- The federal government contributes about 10% of the education budget.
- About 60% of the funds are from the state—generated by business and personal income taxes, sales taxes, and some special taxes.
- Local property taxes are a little less than 23% of all funds. The Legislature and governor determine what part of these revenues goes to schools.
- The tiny line near the bottom of the column—less than 2% of the total, or about

\$150 per student—is from the California Lottery.

- Miscellaneous local revenues are about 6% of the total. These come from a variety of sources, such as special elections for parcel taxes (needs a two-thirds vote for approval); contributions from foundations, businesses, and individuals; food service sales, and interest on investments.

These simple boxes tell the whole story: there are no other sources of funds to run California's K–12 public schools.

## How are the funds distributed to local school districts?

The column on the right shows how the different sources feed into school districts' operating budgets. Currently, about two-thirds of the money is for general purposes and almost one-third is earmarked for special purposes or categories of students.

Each district has its own particular combination of federal, state, and local sources. The amount depends on:

- the average number of students attending school during the school year (average daily attendance or ADA);
- the general purpose money the district receives for each student (its "revenue limit"), and

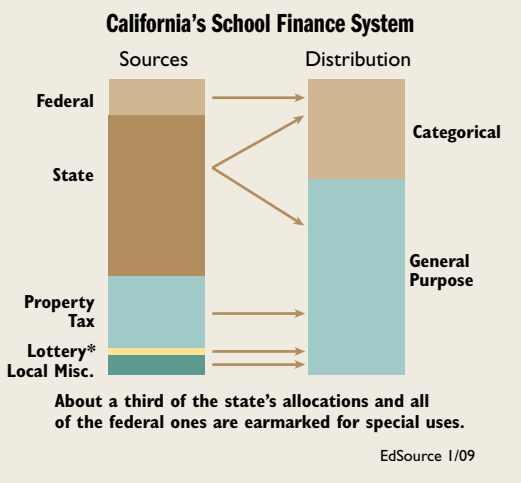
- the support for specific programs for which it qualifies ("categorical aid").

The miscellaneous and lottery revenues provide less than 8% of funding statewide. But this money is important to school districts because few restrictions are placed on its use. In some districts, this income represents a significant source of discretionary funds.

## How is the amount that goes to each school district determined?

The Legislature established revenue limits at roughly what each district spent on general education programs in 1972, and it has adjusted them for inflation since then. The *Serrano v. Priest* court case, decided in 1976, had the net effect of making districts' general purpose money more nearly equal per pupil in each type of district (elementary, unified, high school). Since the late 1990s, revenue limit equalization has been an intermittent issue, and various strategies have been implemented when funding was available. Revenue limits are now within about a \$450 range for school districts.

A district's revenue limit can be increased only by legislation, not by the school board, superintendent, or local voters. When property taxes rise, most schools do not directly benefit. The additional income goes toward the revenue limit, and the state's share is reduced proportionately. In about 60 of the



almost 1,000 school districts, however, property taxes fill up or exceed the revenue limit. These districts are allowed to keep their excess property tax revenues.

Categorical aid is distributed by the state and federal governments according to the needs of the children in the district and the special programs for which the district qualifies. This aid is quite substantial in some districts and minimal in others. Since the 1960s, court decisions, legislative priorities, and pressure from interest groups have created a wealth of categorical programs.

Funding for some programs can be used only to provide specific services, such as school lunches, or to serve the needs of particular students, generally those who were traditionally underserved. The largest of these programs is Special Education, which provides funds for extra services needed to educate students with disabilities. Some programs are completely voluntary. Others provide money to help districts pay for services they are required by law to provide. Still others are incentive programs intended to encourage districts to implement a specific program or reform, such as California's K–3 Class Size Reduction program.

Since the late 1990s, state policymakers have made some attempts to consolidate and simplify categorical programs. But that has been balanced by their tendency to create new programs when extra funds are available.

### Do California schools receive enough funding?

In California, the question of funding adequacy consistently underlies discussions about improving public schools. Many people point to comparisons with education funding in other states to say California's funding is insufficient.

For almost three decades, this state's expenditures per pupil have trailed the national average. The precise amount varies from year to year, depending on a variety of economic factors and policy decisions among the 50 states. Since 1996–97 the state's expenditures have ranged from 87% to 96% of the U.S. average, depending on the year.


In addition, the number of personnel California schools are able to hire is substantially lower than is true in most of the country. California has a high cost of living, and its residents' salaries are also consistently near the top.

The combination of below average per-pupil expenditures and above-average salaries results in some of the lowest ratios of staff to students in the country. On average, California school districts have about three-fourths as many adults available—and three-fourths as many teachers—as is true on average in the nation. The numbers of school site administrators, district administrators, counselors, and librarians have historically been even lower.

### What can California do to improve its funding system?

There are many critics of the state's funding system, and the debate about school finance has intensified.

Some people focus on how much money schools receive, and others worry about how fairly the funds are distributed. A serious and compelling question is whether schools in this state have the resources they need to meet California's demanding academic goals—in particular the extra investment that may be necessary to improve the achievement of the state's English learners, low-income students, and students with disabilities. Some people advocate for greater flexibility for local school districts and schools. Others worry about how to hold them more accountable for spending their resources appropriately and in ways that improve student achievement.

Dealing with these concerns is made more difficult by the complexity of the state's school finance system. A system that was simple and transparent might better enable the public to understand how much money their local schools receive, how they spend it, and who is responsible for those decisions. It could also make it easier for policymakers to evaluate the impact various investments have on student performance and adjust school expenditures accordingly. 

#### How do I find out more?

- For more detailed information and tools for understanding and explaining California school finance, go to: [www.edsource.org/iss\\_fin\\_tools.html](http://www.edsource.org/iss_fin_tools.html)
- For detailed financial data on districts, counties, and the state, go to the Ed-Data Partnership website: [www.ed-data.k12.ca.us](http://www.ed-data.k12.ca.us)
- For information and publications about California's education issues, go to EdSource's website: [www.edsource.org](http://www.edsource.org)



# The School District Budget Process

**BUDGETS PROVIDE A DESCRIPTION** of a school district's program plans for the upcoming year. They include an estimate of the money a district will receive (revenues) and the district's plan for spending those funds (expenditures). The state government in California largely controls school district revenues. Each year, the Legislature and governor decide how much funding will go to public education and how those funds will be allocated. Decisions about how the funds are spent largely rest with local school districts, which face a number of constraints as they decide on their priorities.

## Where does the operating money for local public schools come from?

In California, the state provides about 61% of the operating funding for schools from its General Fund. Local property taxes contribute less than 21%, and federal funds provide 11%. Proceeds from the lottery generally add up to less than 2% of the total. School districts have one other source of funds, commonly referred to as "local miscellaneous revenues." These can come from a variety of sources, such as lease income, donations, food service sales, and parcel taxes. Statewide, these average about 6% of revenues, but that varies dramatically from district to district. (School districts may also receive additional monies, often from local bonds, that are earmarked for facilities.)

Most of the funds that school districts receive are for them to use at their discretion. These are called general purpose funds. About one-third of district revenues are intended by the state or federal government for specified purposes and programs. These are called categorical funds. In 2006–07 California has more than 80 separate categorical programs, such as teacher professional development and Special Education programs for students with disabilities.

## Who decides how education funds are spent in local school districts?

Within specific parameters, each district makes its own choices about how to spend the funds it receives. The local school board is responsible for approving the district budget and the expenditure decisions made by district staff.

Although districts control the salaries and benefits they pay employees, districts almost always determine the amounts through a collective bargaining process with

employee unions. Union contracts can also affect a number of other district expenditures related to working conditions, such as class sizes and number of workdays.

Districts decide which voluntary state and federal programs they will operate for students, including everything from K–3 Class Size Reduction to summer school. But if they choose not to participate, they lose the funding for that program. They are also required by law to put resources into some programs, such as Special Education and school lunches.

Districts choose how much to invest in the construction, maintenance, and upgrading of their facilities. However, state law controls what buildings may be used as classrooms, requires including features such as accessibility for the disabled, and specifies that some maintenance services must be performed by school district employees. In addition, state law prohibits districts from using money raised through local bonds for anything but the facilities promised as part of the bond measure.

## What are the major budget pressures facing school districts?

Local school districts have very few opportunities to raise additional funds, no matter what their needs. The state decides how much revenue they have to work with each school year. State leaders do not finalize that decision until they pass the state budget, an action that is legally required by the end of June but which has in some years been delayed to as late as September. Further, the state provides its support for schools through income and sales tax revenues that can change dramatically from year to year.

When the state faces a difficult or uncertain budget, school districts must prepare for the worst and hope for the best. They have to adopt their preliminary budgets by June 30, regardless of state action or inaction. They are also required by law to provide notice by March 15 to most employees, particularly teachers, if layoffs are a possibility. Yet they may not know the exact amount of revenue they will be able to spend until months later. This is why teachers sometimes receive layoff notices (or "pink slips") but ultimately keep their jobs.

The bulk of school district expenditures go to employee salaries and benefits—more than 80% in most districts. A

district's response to budget cuts or even flat funding almost always includes eliminating personnel.

For about half the school districts in the state, a major concern is shrinking enrollments. Because a large portion of education funding is based on the number of students attending school in a district, revenues decrease along with a decline in the number of students. However, the overall costs of a school do not go down with the loss of a few students. For example, a district typically has to lose 20 or 30 students before it cuts one teaching position. Thus districts with declining enrollments often face a budget squeeze that is particularly challenging, though the state provides them with some additional funding to cushion the impact.

### How does collective bargaining affect district spending decisions?

Some of the most important district spending decisions are made at the bargaining table between the district governing board and employee unions. Granting a raise in a given year, or for multiple years, is just one of many issues negotiated.

Collective bargaining also determines what kinds of automatic raises teachers and other employees will receive for experience and continuing their education. These increases for individuals are in addition to any cost-of-living increase. Bargaining with teacher and other employee unions also decides working conditions, such as maximum class sizes, teacher preparation time, the number of days school is open, and more. Each of these decisions directly affects the district's budget.

### How can I make sense of school budget information?


Every parent, educator, businessperson, and resident has the right to examine most school district financial records. These are public documents. However, school districts are allowed to charge for extra costs incurred in providing records, including data collection and copying.

School district budget documents can be complicated and difficult to understand. Many school districts work hard to clarify their budgets for the public. They are likely to report expenditures down to the school level and go out of their way to explain the meaning behind the numbers. Other districts may not clearly explain their financial documents. A variety of resources are available to help districts do this job well and to explain the school finance system to their various constituents.

### What can the public do to affect local school budget decisions?

Various opportunities exist for public input. In order to effectively influence issues they care about, parents and community members need to understand which spending decisions are made at the school level and which the district controls. Further, being aware of how—and when—such decisions are made helps ensure that public input is both appropriate and timely.

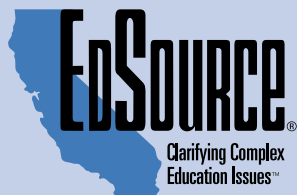
For example, most schools have a School Site Council that influences some expenditure decisions. Many school districts have Budget Advisory Committees that consider district-level decisions. School principals and district administrators typically seek comments from these groups and manage the process of collecting both public and staff input as they develop budgets. The school board makes the final decision at a public meeting based on the recommendations of the district administration.

Actual collective bargaining is almost always done in closed meetings between the district and the union. However, school districts are required to make public (“sunshine”) both union and district proposals before bargaining begins and ask for public input. At the end of the process, districts must explain the contract they have agreed to and again provide an opportunity for public comment. 

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### How can I find out more?

- For further explanations of California's school finance system and updates on current budget action, go to: [www.californiaschoolfinance.org](http://www.californiaschoolfinance.org) or [www.edsource.org](http://www.edsource.org)
- School Services of California, Inc., has free software available to help school district officials prepare “User Friendly Budget Displays.” It is available at: [www.sscal.com/ufb\\_soft.htm](http://www.sscal.com/ufb_soft.htm)
- For district-level financial statements, including comparisons to state averages and other districts, go the District pages of the Ed-Data Partnership website: [www.ed-data.k12.ca.us](http://www.ed-data.k12.ca.us)



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# Proposition 98 Sets a Minimum Funding Guarantee for Education

Proposition 98, passed by voters as an amendment to the California Constitution in 1988, is designed to guarantee a minimum level of funding for public schools and community colleges that at least keeps pace with growth in the K–12 student population and the personal income of Californians and at best increases the amount schools receive. It was revised in 1990 by Proposition 111. Proposition 98 dollars are state funds raised primarily through income, sales, corporate, and capital gains taxes, combined with local property tax revenues. They represent about 72% of the funds that K–12 schools receive.

The minimum spending level under Proposition 98 is determined by one of three “tests” or formulas, which are described in detail in the table below.

Several factors influence which test is used to set the minimum guarantee, but the most important are the annual changes in statewide K–12 student attendance, per capita personal income, and per capita General Fund revenues. (The General Fund is the state’s largest pot of money and is not dedicated to one specific program.)

## Understanding the Three Tests of Proposition 98

Understanding the Three Tests of Proposition 98	
<b>TEST 1</b> <b>Percentage of General Fund Revenues</b> Times used: 2	<b>Requirement</b> K-14 education must receive a minimum percentage of General Fund revenues, currently about 41%.
	<b>When is it operative?</b> When it would provide more money than Test 2 or 3. It has been used only twice, in 1988–89 and under the revised 2008–09 budget passed in February 2009.
<b>TEST 2</b> <b>Adjustment Based on Statewide Personal Income</b> Times used: 12	<b>Requirement</b> K-14 education must receive at least the same amount of state aid and local property tax dollars (collected locally but the distribution among local governments is determined by the state) as received in the prior year, adjusted for changes in K-12 attendance and per capita personal income.
	<b>When is it operative?</b> Basically, when General Fund revenues experience normal or strong growth during the prior year. (Specifically, it is used when the percentage growth in state per capita personal income is less than or equal to the percentage growth in per capita General Fund revenues plus 0.5%.)
<b>TEST 3</b> <b>Adjustment Based on Available Revenues</b> Times used: 7	<b>Requirement</b> K-14 education must receive at least the same amount of state aid and local property tax dollars as received in the prior year, adjusted for changes in K-12 attendance and per capita General Fund revenues, plus 0.5% of the prior year Proposition 98 spending amount.
	<b>When is it operative?</b> Basically, when General Fund revenues fall or grow slowly during the prior year. The intent is for the K-14 education funding requirement to be responsive to reduced revenue. (Specifically, it is used when statewide per capita personal income is greater than the percentage growth in per capita General Fund revenues plus 0.5%.)
<b>SUSPENSION</b> Times used: 1	Proposition 98 can be suspended for a year with a two-thirds vote of the Legislature and concurrence of the governor. If suspended, policymakers have great discretion as to the level of funding they provide. It has been used only once, in 2004–05.
<b>MAINTENANCE FACTOR</b>	If Test 3 is used, or if Proposition 98 is suspended, the amount saved (the difference between what Test 2 would have provided and what was provided) must be restored over time to the minimum guarantee level, beginning in the next year in which the percentage growth in per capita General Fund revenues exceeds the percentage growth in per capita personal income.
<b>“SETTLE UP”</b>	When state leaders craft a budget for the upcoming fiscal year, they must estimate what the minimum Proposition 98 spending level will be before the fiscal year starts. If, during the course of the fiscal year, the estimate turns out to be too low, the state must later make up the shortfall. The amount of the shortfall is often referred to as the “settle up” amount.



# Holding School Districts Accountable

School district leaders not only have to make fiscally sound decisions, but they also must ensure that their financial decisions support the district's and state's goals for student achievement. And they must let the community review their decisions at public meetings. This guide explains the oversight of districts and how community members can get involved.

## Do districts have an Academic Performance Index (API) score?

Yes, a district's API score is based on the test performance of all the students in the district as a whole. However, there is no ranking of districts that compares them based on their API scores. The Ed-Data Partnership website lists district API scores at [www.ed-data.k12.ca.us](http://www.ed-data.k12.ca.us) as part of its district accountability reports.

## What about the federal No Child Left Behind Act (NCLB)?

Districts, like schools, must make "adequate yearly progress (AYP)" toward all students scoring proficient in English and math by 2013–14. There are set threshold scores that districts must meet each year based on state tests. (These scores are determined by the percent of students scoring proficient or advanced in English and math in spring testing.)

As part of making AYP, districts must also reach a certain API score or must raise their score by one point. For 2004–05 through 2006–07, that API score is 590. In addition, districts must test 95% of their students, and high school and unified districts must attain a specified high school graduation rate or show a certain amount of improvement.

Like schools, districts that for two years in a row do not make AYP must, in most cases, participate in the NCLB intervention called **Program Improvement (PI)**. However, a district would not enter PI if it could show that students in any of three specific grade spans (3–5, 6–8, or 10) have in either year met the AYP criteria that the district as a whole failed. Schools and districts must inform parents if they are in PI and explain what steps they are taking to improve. This information must be presented in English and, to the extent practicable, in one or more other languages that parents can more easily understand.

Based on the 2004 AYP results, 142 California school districts entered PI. During the first year of PI, districts must do a self-assessment and get support from their county office or other approved body. If a district does not improve after two years, it faces serious sanctions in the third year, such as replacing staff or restructuring the district. In order to exit PI, a district must make AYP for two years in a row.

## Is there a public record that explains how my district is doing?

Information about the district must be included on each school's **School Accountability Report Card (SARC)**. SARCs must contain student demographics (i.e., breakdowns of students based on ethnici-

city, poverty, disabilities, and home language); academic data; teacher and staff information, including whether teachers have credentials in the subjects that they teach and whether there are vacant teaching positions; fiscal data; the condition of facilities and availability of textbooks; AYP status; and information about school safety.

Parents must be told how to access SARCs, either through the Internet or paper copies. SARCs must be understandable and, if more than 15% of a district's students have a home language other than English, must be translated into that language. SARCs are supposed to be updated annually, though many districts have fallen behind. If your school has not made its SARC available to you, ask your principal for a copy.

## Does my district's budget support student achievement?

District budgets can be complicated and difficult to understand, but they reveal district priorities. Salary levels, number of teachers per student, staffing arrangements, such as whether counselors are hired, all indicate what the district considers important. For more information, go to the Ed-Data website: [www.ed-data.k12.ca.us](http://www.ed-data.k12.ca.us). For a more in-depth discussion of district budgets, see the EdSource publication, *Understanding School District Budgets: A guide for local leaders at: [www.edsource.org/pub\\_abs\\_budgetguide04.cfm](http://www.edsource.org/pub_abs_budgetguide04.cfm)*

## What is the official budget review process?

Each spring, the school district superintendent submits a proposed budget for the next school year to the local school board. A required public hearing provides a formal setting for community input. A school board–approved budget must be submitted by June 30 to the superintendent of the county office of education, who reviews the budget to ensure that it is fiscally sound. The county superintendent then approves, conditionally approves, or disapproves it. Districts with *approved* budgets proceed with the implementation of their programs as planned. (For a few districts, such as San Francisco, the city school district and county office of education are one and the same. For those districts, the state takes over the role of the county.)

If a budget is *conditionally approved* or *disapproved*, the county office of education explains its concerns to the district and sets up formal processes for revising the budget, which include public hearings.

In December the district completes a **First Interim Report** of its financial situation for the current school year. The report is presented at a public hearing and submitted to the county superintendent, who issues a **positive certification** saying that the district will meet its financial obligations for the current and subsequent two fiscal years; a **qualified certification** indicating that it may not be able to do so; or a **negative certification** predicting that it will be unable to do so. The same process and reporting accompanies the **Second Interim Report** in mid-March.

When a district receives a qualified or negative certification, it loses some of its financial autonomy. For example, the county can review its collective bargaining agreements and it is prohibited from taking on certain financial obligations. It must also submit a **Third Interim Report** at the end of the fiscal year.

### How do parents and community members get involved?

Beyond this official review process, district staff, school principals, parents, teachers, and other district stakeholders frequently make arguments and lobby district officials over budget allocations outside of official public meetings. Sometimes decisions are based on new research and evaluations, but often they are made in response to pressures by parents and other stakeholders.

In some districts, parents are well organized and regularly lobby district officials. In others, parents are less familiar with the process. If parents want to have some say over how their district spends its funds, they need to meet with other parents, attend meetings, insist on getting copies of important documents, and learn how the process works in their district. Any document presented at a public meeting of the school board—such as budgets, interim reports, and audits—must be made available to parents and community members on request, though the district can charge a fee for providing individual copies.

### Are districts subject to financial audits?

Once the books are closed for a school year, an independent auditor must conduct a **final audit** of the district's financial records. The report must be presented at a public meeting and include a management letter that highlights any problems the auditors found—including serious “audit exceptions”—plus recommendations for addressing them. The absence of audit exceptions does not necessarily mean that a district has no financial worries. Similarly, a long list of recommendations does not automatically show that district officials are acting irresponsibly. The audit provides important—but not complete—information with which to evaluate a district's operations and its future financial health.

County offices also review district audits and are required to inform the state superintendent of public instruction and the state controller's office if any audits include exceptions related to state funding.

### What happens if my district is having financial trouble?

Districts can get help from the state-funded Fiscal Crisis and Management Assistance Team (FCMAT). FCMAT has established regional teams of experts that can be used as advisers when needed and also provides training for school business officials. When a district faces a negative certification, FCMAT develops an improvement plan, providing progress reports to both local and state authorities.

Sometimes the state provides an emergency loan to a district. When that happens, the state also appoints a trustee who has veto power over district actions.

### How will I know if my district is having financial problems?

District school boards must hold public meetings about budget issues. There are also 15 specific warning signs that a district may be having financial problems. They include problems with the district's governance structure, record-keeping, financial planning processes, and openness to public input and scrutiny. For the full list of 15 signs and further explanation, go to [www.fcmat.org](http://www.fcmat.org) and click on the FCMAT Predictors button.

The county office of education must investigate the district's finances if more than three of the specific warning signs are in evidence.


### What if school facilities are in bad condition?

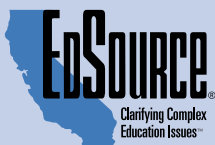
Based on the settlement of the *Williams v. California* lawsuit, county superintendents must now ensure that low-performing schools—ranked in the bottom 30% (deciles 1–3) based on the Academic Performance Index (API)—have textbooks for every student, safe and clean facilities, and teachers with the right credentials. (See [www.decentsschools.org](http://www.decentsschools.org) or [www.cde.ca.gov](http://www.cde.ca.gov) and click on “Williams case” for more information.)

However, all schools—no matter how they are ranked on the API—must post signs in every classroom that explain the standards for facilities. Any school that receives funding from the state's School Facilities Grant Program must establish a facilities inspection system to ensure that schools are well maintained.

### How do I complain about a problem in my district?

Under the *Williams* settlement, all districts must have a uniform complaint process for complaints regarding insufficient or damaged instructional materials, unsafe or unhealthy facilities, and teacher vacancies or teachers without the right credentials. The complaint process must include a standard form that explains where to file the complaint and a person or unit responsible for handling complaints. To see a sample complaint form, go to [www.cde.ca.gov](http://www.cde.ca.gov) and click on “Williams case.” Complaints may be filed anonymously.

If the complaint involves problems beyond the school, the principal has 10 working days to forward the complaint to the district. The principal or district superintendent should remedy a valid complaint within 30 working days. If the person complaining is not satisfied, that person can go to the school board. Every three months, the district must report a summary of complaints made and how they were resolved to the school board and county superintendent. All complaints and responses are public records. 



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2009-10 PUSD Quick Reference Phone List  
Main # 925-473-2300

**Department leaders are listed first, then phone numbers are listed by FIRST name.**  
**To reach MLK, Adult Ed and Riverside you must dial the complete telephone number.**

First Name	Last Name	Title	Direct #
<b>Adult Education 1151 Stoneman Ave.</b>			
<b>Bob</b>	<b>Beck</b>	<b>Principal</b>	<b>473-4472</b>
Debra	Davi-Fowler	Clerk	473-4460
Jack	Kane	Vice Principal	473-4460
Jerry	Mendoza	Principal's Secretary	473-4475
Lynne	Nicodemus	Vice Principal	473-4460
Roxanne	Saucedo	Secretary	473-4460
FAX		Main Office	473-4470
<b>Afterschool Program (based at Foothill) 1200 Jensen Dr.</b>			
<b>Bonnie</b>	<b>Mozer</b>	<b>Coordinator</b>	<b>473-2315</b>
Joanne	Hays	Clerk	473-2322
FAX			473-4012
<b>Business Services 2000 Railroad Ave.</b>			
<b>Enrique</b>	<b>Palacios</b>	<b>Associate Supt.</b>	<b>473-2302</b>
Antoinette	Terreforte	Accounts Payable	473-2308
Bev	Conlin	Payroll (Classified)	473-2310
Brenda	Herring	Admin Assistant	473-2303
Cecile	Nunley	Finance Director	473-2304
Chuck	Jones	Energy Manager	473-2353
Danielle	Mallory	Accounts Recievable	473-2305
Donna	Finnegan	Accounts Payable	473-2309
Karen	Jennings	SDS Coordinator	473-2355
Rae	Cuyugan	Payroll (Certificated)	473-2311
Regina	Webber	Accounting Sup.	473-2307
FAX		Business Services	<b>473-4273</b>
FAX		Payroll Office	<b>473-4210</b>
FAX		Accounts Payable	<b>473-4203</b>
<b>Child Nutrition 3200 Loveridge Rd.</b>			
<b>Mat</b>	<b>Belasco</b>	<b>Director</b>	<b>473-2323</b>
Cathy	Sangimino	Supervisor	473-2324
Joe	Coniglio	Warehouseman	473-2327
Kathy	Culcasi	Technician	473-2325
Open	Open	Technician	473-2326
FAX		Main Office	473-4295
<b>Educational Services 2000 Railroad Ave.</b>			
<b>Linda</b>	<b>Rondeau</b>	<b>Deputy Supt.</b>	<b>473-2312</b>
Ann	Martinez	Secretary	473-2318
Katy	Colbath	Coordinator	473-2319
Lorena	Asdourian	Secretary	473-2320
Maria	McCullough	Director	473-2314
Monica	Pruitt	Director	473-2316
Sue	Ferguson	Admin Assistant	473-2313
Traci	Bonde	Coordinator	473-2321
FAX		Ed Services (Main)	<b>473-4265</b>
FAX		Ed Services (Suite K)	<b>473-4206</b>
First Name	Last Name	Site	Number

First Name	Last Name	Title	Direct #
<b>Human Resources (Personnel) 2000 Railroad Ave.</b>			
<b>Dorothy</b>	<b>Epps</b>	<b>Assistant Supt.</b>	<b>473-2331</b>
Christine	Ghiselli	Credential Analyst	473-2332
Gloria	Clawson	Technician	473-2334
Linda	Rich	Benefits Specialist	473-2359
Lucilla	McDowell	Technician	473-2335
Pat	Mims	Admin Assistant	473-2336
FAX		Main Fax	<b>473-4275</b>
<b>Special Education 2000 Railroad Ave.</b>			
<b>Debbie</b>	<b>Daly</b>	<b>Director</b>	<b>473-2337</b>
Ada	Segami	Interpreter	473-2344
Begona	Cattarin	Interpreter	473-2343
Deanna	Hamilton-Myers	Prgm Specialist (PHS/RHS)	7512
Evamaria	Croskey	Secretary	473-2340
Jennifer	Chiarelli	Program Specialist	473-2338
LaShawn	Spencer	Secretary	473-2341
Pat	Jones	Secretary	473-2342
Rosa	Fallon	Interpreter	473-2345
Dr. Tracy	Catalde	Behavior Support Coord.	473-2339
FAX			<b>473-4216</b>
<b>Student Services 2000 Railroad Ave.</b>			
<b>Dr. ReJois</b>	<b>Frazier-Myers</b>	<b>Director</b>	<b>473-2346</b>
Heidi	Souders	Secretary	473-2347
Kathleen	Mossman	Secretary	473-2348
Maria	Espinosa	CWA	473-2349
FAX			<b>439-1650</b>
<b>Superintendent' s Office 2000 Railroad Ave.</b>			
<b>Dr. Barbara</b>	<b>Wilson</b>	<b>Superintendent</b>	<b>473-2350</b>
Barbara	Jones	Executive Assistant	473-2351
FAX			<b>473-4274</b>
Board		Board Room	-3110
<b>Maintenance &amp; Facilities 3200 Loveridge Rd.</b>			
<b>Ronald</b>	<b>Hickey</b>	<b>Director</b>	<b>473-2362</b>
Francine	Broughton	Technician	473-2330
Mike	Rodriguez	Asst. Director	473-2329
FAX		Main Office	473-4249
<b>Technology 2000 Railroad Ave.</b>			
<b>Chris</b>	<b>Melodias</b>	<b>Network Coord.</b>	<b>473-2352</b>
Lee	Buckhout	Technician	473-2354
Chris	Stuart	Technician	473-2353
FAX			473-4260
<b>Transportation 3200 Loveridge Rd.</b>			
<b>Marianne</b>	<b>Solis</b>	<b>Director</b>	<b>473-2356</b>
Joann	Lau	Dispatcher / Trainer	473-2357
Joyce	Glasper	Secretary	473-2358
FAX		Main Office	473-4132
First Name	Last Name	Site	Number

2009-10 PUSD Quick Reference Phone List  
Main # 925-473-2300

First Name	Last Name	Title	Direct #
<b>Foothill Elementary 1200 Jensen Dr.</b>			<b>473-2450</b>
Ricardo	Araiza	Principal	473-2452
Cathy	Cahoon	Mgr. Child Nutrition	473-2455
Fran	Lucia	Principal's Secretary	-4500
Jeannette	Jennings	Clerk	-4501
FAX		Main Office	473-4305
<b>Heights Elementary 163 West Blvd.</b>			<b>473-2410</b>
Karen	Clark	Principal	473-2412
Cathy	Skinner	Clerk	-4155
Judy	Josephsen	Mgr. Child Nutrition	473-4316
Marilyn	Torres	Principal's Secretary	-4154
FAX		Main Office	473-4315
<b>Highlands Elementary 4141 Harbor St.</b>			<b>473-2440</b>
Steve	Ahonen	Principal	473-2442
Dee	Lopez	Principal's Secretary	-4450
Liz	Delgado	Clerk	-4452
Lorraine	Griffey-Jones	Clerk	-4451
Michelle	DeCoy	Mgr. Child Nutrition	473-2445
FAX		Main Office	473-4324
<b>Los Medanos Elementary 610 Crowley Ave.</b>			<b>473-2460</b>
Angela	Stevenson	Principal	473-2462
Pat	Alameda	Principal's Secretary	-4650
Patty	LaValley	Clerk	-4651
Sue	Taber	Mgr. Child Nutrition	-2465
FAX		Main Office	473-4335
<b>Marina Vista Elementary 50 E. 8th St.</b>			<b>473-2490</b>
Lynne	Plunkett	Principal	473-2492
Becky	Fredenburg	Mgr. Child Nutrition	473-2495
Debbie	Brown	Principal's Secretary	-4800
Noemi	Martin	Clerk	-4880
FAX		Main Office	473-9039
<b>Parkside Elementary 985 West 17 St.</b>			<b>473-2420</b>
Jeff	Varner	Principal	473-2422
Melanie	Bruno	Clerk	-4251
Micaela	Garcia	Mgr. Child Nutrition	473-2425
Monisa	Casados	Principal's Secretary	-4250
FAX		Main Office	473-4343
<b>Stoneman Elementary 2929 Loveridge Rd.</b>			<b>473-2430</b>
Donna	Marshall	Principal	473-2432
Elsa	Hernandez	Bilingual Clerk	-8401
Mary	Lumos	Mgr. Child Nutrition	473-2435
Sandi	Carmichael	Principal's Secretary	473-2433
Susanna	Aguilar	Clerk	-8402
FAX		Main Office	473-4355
<b>Willow Cove Elementary 1880 Hanlon Way</b>			<b>473-2470</b>
Jan	Kuhl	Principal	473-2472
Isabel	Moran	Clerk	-4752
Jeannette	Navarro	Mgr. Child Nutrition	-2475
Xochitl	Adame-Lopez	Principal's Secretary	-4750
FAX		Main Office	709-2005
<b>Martin Luther King ECE 950 El Pueblo</b>			<b>473-4370</b>
Karan	Latimer	Coordinator	473-4370
Arlethia	Prescott	Principal's Secretary	473-4370
Elena	Ashley	Clerk	473-4370
Ana	Zavala	Bilingual Clerk	473-4370
FAX			473-4371
<b>Pittsburg Independent Learning (PILC)</b>			<b>473-4469</b>
Martha	Strock	Principal	473-4488
Wanda	Antione	Clerk	473-4468
FAX		PILC	473-4471

First Name	Last Name	Title	Direct #
<b>Hillview Jr. High 333 Yosemite Dr.</b>			<b>473-2380</b>
Shelley	Velasco	Principal	473-2382
Cathy	Matlock	Clerk	-5134
Deirdre	Simmons	Counselor	-5138
Ada	Segami	Clerk	-5135
Joanna	Aragon	Counselor	-5137
Laura	Francis	Vice Principal	473-2383
Liz	Oberender	Mgr. Child Nutrition	2385
Marianne	Nies	Librarian	-5140
Mary	Beauchamp	Secretary	-5131
Nancy	Logaburn	Principal's Secretary	-5130
Patricia	Ramirez	Secretary	-5133
Rene	Molina	Vice Principal	473-2384
FAX		Main Office	473-4406
<b>Rancho Medanos Jr. High 2301 Range Rd.</b>			<b>473-2480</b>
Eric	Peyko	Principal	473-2482
Alyssa	Bullock	Mgr. Child Nutrition	473-2485
Andrea	Money Penny	Counselor	473-2484
Barbara	Cowen	Int. Vice Principal	-6173
Christina	Holt	Clerk	6175
Cindy	Hoke	Secretary	-6177
David	Olson	Vice Principal	473-2483
Karen	Barajas	Secretary	-6176
Kim	Raynor	Counselor	-6172
Leilani	Calara	Clerk	-6174
Rosalee	Erickson	Librarian	-6188
Stephanie	Perez	Principal's Secretary	-6170
FAX		Main Office	473-1060
<b>Pittsburg High 250 School St.</b>			<b>473-2390</b>
Todd	Whitmire	Principal	473-2392
Anthony	Molina	Asst. Principal	473-2395
Carol	Zbacnik	Secretary	-7503
Carol	Hosmer	Accounting Secretary	-7509
Carol	Covarrubias	Clerk	-7513
Danni	Le	Counselor	-7524
Darlene	Moore	Clerk	-7506
Deanna	Hamilton-Myers	Program Specialist	-7512
Diana	Lopez	Clerk	-7508
Diane	Zwick	Counselor	-7527
Eileen	Chen	Asst. Principal	473-2396
Jan	Hamilton	Asst. Principal	473-2394
Jasreen	Rai	Counselor	7525
Kathy	Barrere	Librarian	-7516
Katina	Kekos	Clerk	-7504
Kirsten	Wollenweber	Asst. Principal	473-2393
Lora	Bryant	Counselor	7334
Mike	Glass	Counselor	-7522
Rose	Conklin	Mgr. Child Nutrition	-7534
Sara Jean	Wood	Principal's Secretary	-7500
Sue	LaMacchia	Help Desk/Data	-7501
Tammy	Farris	Clerk	-7515
Tanya	Voqui	Counselor	-7526
FAX		Principal's Office	473-4183
FAX		Registration	473-4159
<b>Riverside High 1151 Stoneman Ave</b>			<b>473-4480</b>
Martha	Strock	Principal	473-4488
Carlota	Liam	Counselor	473-4091
Chris	Brewster	Main Office	473-4480
Irene	Perez	Principal's Secretary	473-4487
Richard	Grabin	Counselor	473-4269
Tim	Rognlien	Opportunity	473-4486
FAX			473-4482