



PITTSBURG UNIFIED SCHOOL DISTRICT



DISTRICT BUDGET ADOPTION

FISCAL YEAR 2011-12

JUNE 22, 2011



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MISSION STATEMENT AND MAJOR GOALS

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.

BOARD GOALS:

(1) All Schools and their student subgroups will attain a score of 800 or higher on the Academic Performance Index (API) by 2014. Schools and student subgroups that attain a score of 800 will continue to meet annual growth targets.

(2) The Board will allocate resources to support all goals while maintaining fiscal solvency in the multi-year budget plan.

(3) All schools and classrooms will respond to student and staff needs by providing an environment where all students and staff feel emotionally and physically safe, valued, and acknowledged, as measured by an annual survey of students, parents and staff beginning academic year 2011-12.

(4) Beginning academic year 2011-12, all district facilities will be reviewed quarterly for cleanliness, operational integrity and safety using a standardized rating system to ensure established standards are maintained.

(5) Beginning in academic year 2011-12, the Board, all district departments and all schools will utilize current technology to communicate and interact with all stakeholders on a monthly basis during each school year.



Overview

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 9,900 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 community values the quality of their school system and the opportunities provided to all children. We are thankful to our community that has supported our school district in the passage of our most recent bond measures. In August, the District was proud to open a new Pittsburg High School and modernized Foothill Elementary School. Also, the District installed Solar Energy Systems at Foothill ES, Highlands ES, Heights ES, Los Medanos ES, Parkside ES, Stoneman ES, Willow Cove ES, Hillview Jr HS, Rancho Medanos Jr. HS, and Adult Education Center.



Our Board of Trustees



Trustees:

- [Dr. Laura Canciamilla](#) term of office 11/08-11/12
- [Robert Belleci](#) term of office 11/10-11/14
- [Vincent S. Ferrante](#) term of office 11/06-11/10
- [George Miller](#), term of office 11/10-11/12
- [Dr William Wong](#) term of office 11/10 - 11/14

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

Cabinet

Linda K. Rondeau Superintendent
Enrique Palacios, Associate Superintendent
Abe Doctolero, Assistant Superintendent
Dorothy Epps, Assistant Superintendent

Directors

Sonya Marturano, Finance Director
Deborah Daly, Director of Special Education
Shannon Ortlant, Director of Curriculum & Instruction
Marianne Solis, Director of MOT Services
Matthew Belasco, Director of Child Nutrition Services
Monica Pruitt, Director of Categorical Programs
Dr. Rejois Frazier-Myers, Director of Student Services

Coordinators

Bonnie Mozier, Afterschool Coordinator
Steve Ahonen, MLK Coordinator
Karen Jennings, SDS Coordinator
Katy Colbath, English Language Learner Coordinator
Traci Bonde, Data and Assessment Coordinator
Chris Melodias, Network Coordinator

Principals

Angela Stevenson, Los Medanos Elementary
Bob Beck, Adult Education
Shelly Velasco, Stoneman Elementary
Eric Peyko, Rancho Medanos Junior High
Juan Gonzalez, 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
Anthony Molina, Hillview Junior High
Gary Marcus, Highlands Elementary
Todd Whitmire, Pittsburg High School

Vice Principals

Felicia Bridges, Rancho Medanos Junior High
David Olson, Rancho Medanos Junior High
Jack Kane, Adult Education
Laura Francis, Hillview Junior High
Lynne Nicodemus, Adult Education
Heidi Leber, Hillview Junior High

Assistant Principals

Willie Dunford, Pittsburg High School
Eileen Chen, Pittsburg High School
Brian Wilson, Pittsburg High School
Kirsten Wollenweber, Pittsburg High School



Superintendent Budget Message

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 the state budget, recession, increasing mandates, and laws which the Board must meet.

In May 2011, Governor Edmund G. Brown, Jr. released the May Revised State budget proposal. This Budget keeps education funding flat once the new Cost of Living Adjustments and Deficit Factors are applied. The increase of \$3 billion in Proposition 98 is to reduce apportionment deferrals not increased spending levels. While education funding has not decreased from last year, the State budget plan depends on asking the voters for a five-year extension of several current taxes or legislative action to extend certain taxes. A failure of the tax extensions translates to a cut to public education by \$350 per average daily attendance.

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

- 1) Class size in grades 1 -3 remain at 25:1;
- 2) Class size at grades K and 4-12 remain stable;
- 3) Expansion of Collaborative Teacher services to all elementary schools;
- 4) New intervention strategies at the junior high school;
- 5) Expansion of pre-k services in the elementary schools;
- 6) Restoration of Vice-Principals to be shared at the elementary schools;
- 7) Construction of a new continuation high school;
- 8) Construction of a third junior high school;

The Board maintained a series of budget adjustments to help support the priorities above: personnel reductions at the District Office in Human Resources and Educational Services; reduce energy consumption through less usage, solar installations, and recycling; tightened procedures to reduce workers compensation, overtime, and costs of meetings; early retirement incentive for certificated and classified employees; establishing Fund 17 for additional reserves.

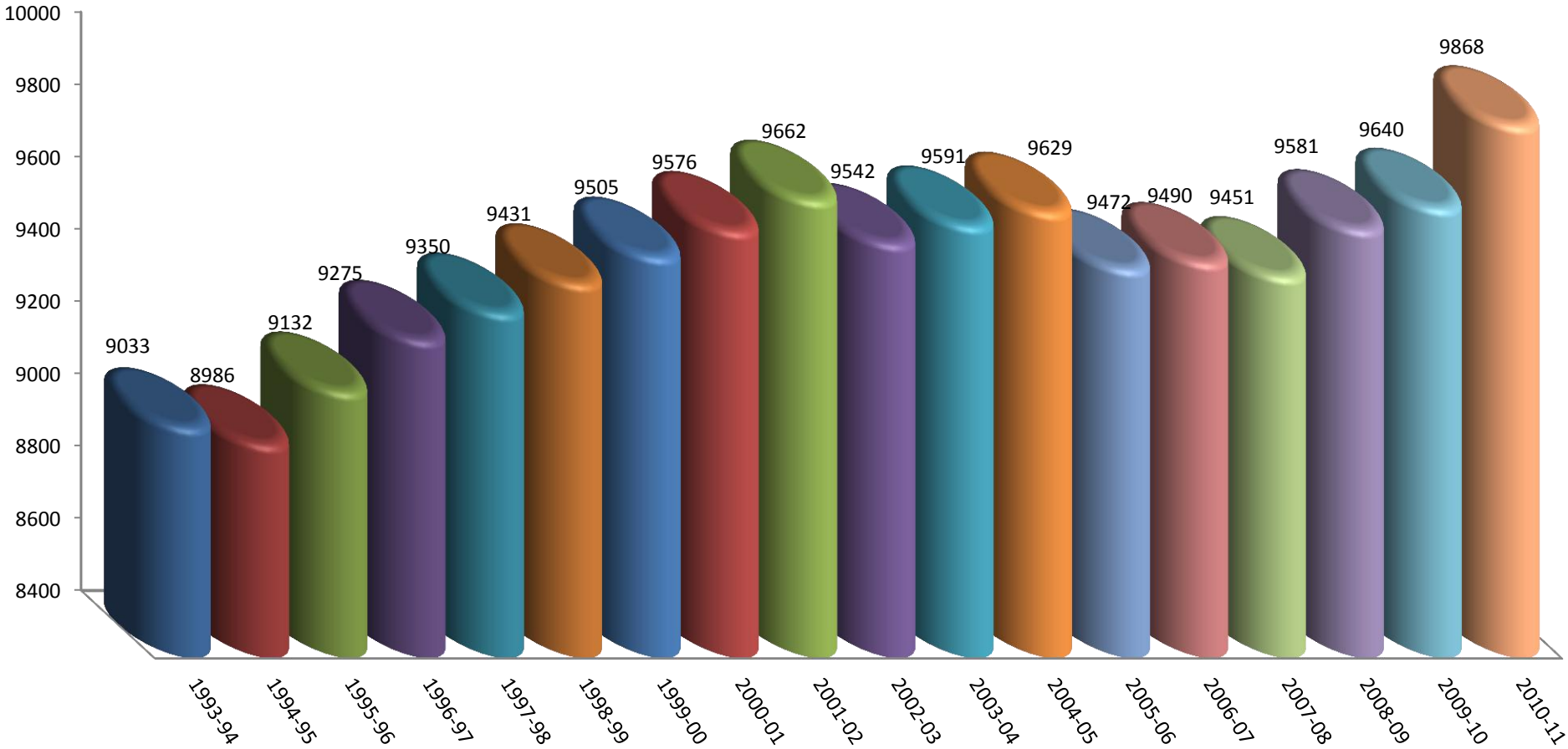
Meeting the needs of our students with academic rigor in a safe environment drives priorities. Staff uses essential standards to develop lessons, engage students in vibrant learning opportunities, give common assessments, collaboratively analyze data, and plan interventions and enrichments. We define and redefine our work by striving for continuous progress toward high levels of academic achievement for all of our students.

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.

Linda K Rondeau
Superintendent

PITTSBURG UNIFIED SCHOOL DISTRICT
K-12 PUBLIC SCHOOL ENROLLMENT

STUDENTS



ENROLLMENT PROJECTIONS

BY GRADE LEVEL

Pittsburg Unified School District

Pittsburg Unified School District (Pitts11Cnsv)

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	784	769	722	760	732	661	657	660	713	709	702	694	686	674
1	784	860	802	816	826	804	726	722	725	780	772	762	753	740
2	769	770	876	808	806	820	798	723	726	729	781	771	762	748
3	752	750	747	866	797	796	811	791	726	729	730	779	770	756
4	741	747	743	757	863	797	796	814	798	732	733	732	782	768
5	704	754	741	779	769	877	808	809	824	808	740	740	739	786
6	644	705	744	760	787	765	880	817	822	838	820	750	750	745
7	677	662	726	733	753	785	762	876	822	827	841	821	751	747
8	689	676	681	726	729	750	781	759	878	825	827	840	820	747
9	625	659	650	738	720	726	749	783	763	879	827	826	839	815
10	615	618	614	621	685	670	678	701	764	745	854	803	802	810
11	665	619	586	613	609	675	655	667	702	763	741	848	799	791
12	648	645	613	557	583	579	640	624	653	687	746	724	827	777
Subtotals:	9097	9234	9245	9534	9659	9705	9741	9746	9916	10051	10114	10090	10080	9904
Pct Chg:		1.5%	0.1%	3.1%	1.3%	0.5%	0.4%	0.1%	1.7%	1.4%	0.6%	-0.2%	-0.1%	-1.7%
SDC:	306	289	318	334	337	339	343	347	356	366	370	370	372	363
Totals:	9403	9523	9563	9868	9996	10044	10084	10093	10272	10417	10484	10460	10452	10267

ENROLLMENT PROJECTIONS BY SCHOOL

Pittsburg Unified School District
All Schools (Pitts11Cnsv)

Foothill Elementary

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	123	71	68	55	52	47	48	50	55	57	58	57	56	56
1	103	109	75	74	62	60	55	56	57	63	64	63	62	61
2	119	80	105	67	69	60	58	54	57	59	63	62	62	61
3	121	77	74	102	67	69	61	60	56	59	59	63	62	61
4	122	87	73	78	103	69	72	63	62	59	60	60	63	62
5	115	82	85	77	81	107	72	76	66	65	60	61	60	64
Subtotals:	703	506	480	453	434	412	366	359	353	362	364	366	365	365
Pct Chg:		-28%	-5.1%	-5.6%	-4.2%	-5.1%	-11.2%	-1.9%	-1.7%	2.5%	0.6%	0.5%	-0.3%	0%
SDC:	6	3	17	19	18	17	15	15	15	15	15	15	15	15
Totals:	709	509	497	472	452	429	381	374	368	377	379	381	380	380

Heights Elementary

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	95	88	91	96	95	88	90	91	100	102	103	105	107	105
1	88	100	91	101	108	108	100	101	104	114	116	117	119	117
2	101	89	100	95	102	109	110	102	104	108	118	119	121	119
3	105	99	88	105	95	103	110	111	105	107	111	121	122	121
4	88	98	92	87	106	97	105	113	114	108	111	114	124	123
5	92	88	89	96	85	104	95	102	113	115	109	112	115	123
Subtotals:	569	562	551	580	591	609	610	620	640	654	668	688	708	708
Pct Chg:		-1.2%	-2%	5.3%	1.9%	3%	0.2%	1.6%	3.2%	2.2%	2.1%	3%	2.9%	0%
SDC:	9	11	13	11	11	11	11	12	12	12	13	13	14	13
Totals:	578	573	564	591	602	620	621	632	652	666	681	701	722	721

Highlands Elementary

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	126	110	91	107	99	87	84	84	90	89	88	86	85	83
1	108	107	109	100	113	107	94	92	91	97	96	94	92	91
2	123	92	109	110	96	110	104	92	91	90	96	94	93	91
3	116	104	96	113	108	93	109	103	92	91	90	96	94	92
4	114	106	100	94	105	100	86	103	101	90	89	88	93	92
5	115	99	103	98	95	105	101	87	104	102	90	89	88	94
Subtotals:	702	618	608	622	616	602	578	561	569	559	549	547	545	543
Pct Chg:		-12%	-1.6%	2.3%	-1%	-2.3%	-4%	-2.9%	1.4%	-1.8%	-1.8%	-0.4%	-0.4%	-0.4%
SDC:	23	28	28	2	2	2	2	2	2	2	2	2	2	2
Totals:	725	646	636	624	618	604	580	563	571	561	551	549	547	545

ENROLLMENT PROJECTIONS BY SCHOOL

Los Medanos Elementary

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	95	97	96	124	123	113	113	115	123	122	121	119	117	115
1	134	112	99	124	137	137	125	126	127	136	135	132	130	128
2	96	120	106	100	120	132	132	122	125	126	134	132	130	127
3	91	96	119	123	101	121	133	134	123	126	127	135	133	130
4	87	101	102	124	125	103	123	137	136	125	128	128	136	134
5	92	94	102	116	129	130	108	129	141	139	128	131	131	139
Subtotals:	595	620	624	711	735	736	734	763	775	774	773	777	777	773
Pct Chg:		4.2%	0.6%	13.9%	3.4%	0.1%	-0.3%	4%	1.6%	-0.1%	-0.1%	0.5%	0%	-0.5%
SDC:	29	31	27	25	25	26	25	27	27	27	28	28	28	27
Totals:	624	651	651	736	760	762	759	790	802	801	801	805	805	800

Marina Vista Elementary

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	0	110	108	106	105	96	96	97	104	103	101	100	98	96
1	0	92	113	105	112	111	101	101	102	109	107	105	103	101
2	0	79	101	118	107	114	112	102	102	102	109	107	105	103
3	0	75	73	100	118	108	114	113	103	103	102	108	106	105
4	0	71	78	80	102	120	109	115	114	104	103	102	108	106
5	0	90	76	87	82	103	121	110	116	114	104	103	102	108
Subtotals:	0	517	549	596	626	652	653	638	641	635	626	625	622	619
Pct Chg:		0%	6.2%	8.6%	5%	4.2%	0.2%	-2.3%	0.5%	-0.9%	-1.4%	-0.2%	-0.5%	-0.5%
SDC:	0	7	14	16	16	17	17	17	17	17	17	17	17	16
Totals:	0	524	563	612	642	669	670	655	658	652	643	642	639	635

Parkside Elementary

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	95	115	101	97	93	83	82	81	87	85	84	82	81	79
1	111	103	105	100	97	94	84	82	82	87	86	84	83	81
2	98	102	103	100	100	97	94	83	82	82	87	86	84	83
3	90	86	90	97	94	93	91	88	81	80	79	85	83	82
4	81	87	81	88	96	93	91	90	88	81	80	79	84	83
5	90	86	85	89	91	99	96	94	92	89	82	81	80	86
Subtotals:	565	579	565	571	571	559	538	518	512	504	498	497	495	494
Pct Chg:		2.5%	-2.4%	1.1%	0%	-2.1%	-3.8%	-3.7%	-1.2%	-1.6%	-1.2%	-0.2%	-0.4%	-0.2%
SDC:	13	8	12	18	18	17	17	16	16	16	16	16	16	16
Totals:	578	587	577	589	589	576	555	534	528	520	514	513	511	510

ENROLLMENT PROJECTIONS BY SCHOOL

Stoneman Elementary

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	103	77	78	76	74	67	68	68	73	71	70	69	68	67
1	111	117	100	106	87	86	79	79	79	84	83	82	80	79
2	112	103	115	115	107	87	87	80	80	80	85	83	82	81
3	98	112	100	113	119	110	90	90	81	81	81	86	85	83
4	108	94	114	100	115	121	112	92	91	82	82	82	87	86
5	90	114	90	122	102	118	124	115	93	92	83	83	83	88
Subtotals:	622	617	597	632	604	589	560	524	497	490	484	485	485	484
Pct Chg:		-0.8%	-3.2%	5.9%	-4.4%	-2.5%	-4.9%	-6.4%	-5.2%	-1.4%	-1.2%	0.2%	0%	-0.2%
SDC:	7	8	4	7	7	6	6	6	6	5	5	5	5	5
Totals:	629	625	601	639	611	595	566	530	503	495	489	490	490	489

Willow Cove Elementary

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	147	101	89	99	91	79	76	75	80	79	77	76	74	73
1	129	120	110	106	109	101	88	84	83	89	87	85	84	82
2	120	105	137	103	107	110	102	88	85	83	89	87	86	84
3	131	101	107	113	95	98	101	94	85	82	80	86	84	82
4	141	103	103	106	111	94	97	100	93	84	81	79	85	83
5	110	101	111	94	104	108	92	95	99	92	84	80	79	84
Subtotals:	778	631	657	621	617	590	556	536	525	509	498	493	492	488
Pct Chg:		-18.9%	4.1%	-5.5%	-0.6%	-4.4%	-5.8%	-3.6%	-2.1%	-3%	-2.2%	-1%	-0.2%	-0.8%
SDC:	3	11	3	18	18	17	16	16	15	15	15	15	14	14
Totals:	781	642	660	639	635	607	572	552	540	524	513	508	506	502

ENROLLMENT PROJECTIONS BY SCHOOL

Hillview Jr High

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
6	308	344	373	381	402	371	438	411	401	407	400	365	366	364
7	357	312	366	375	384	408	376	444	419	408	412	403	368	367
8	338	318	332	367	375	385	409	379	448	423	411	414	405	367
Subtotals:	1003	974	1071	1123	1161	1164	1223	1234	1268	1238	1223	1182	1139	1098
Pct Chg:		-2.9%	10%	4.9%	3.4%	0.3%	5.1%	0.9%	2.8%	-2.4%	-1.2%	-3.4%	-3.6%	-3.6%
SDC:	18	15	23	38	39	39	41	42	43	42	40	39	37	38
Totals:	1021	989	1094	1161	1200	1203	1264	1276	1311	1280	1263	1221	1176	1136

Rancho Medanos Jr High

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
6	0	361	371	379	385	394	442	406	421	431	420	385	384	381
7	0	350	360	358	369	377	385	432	404	419	428	418	383	380
8	0	358	349	359	354	365	372	380	430	402	417	426	415	380
Subtotals:	0	1069	1080	1096	1108	1136	1199	1218	1255	1252	1265	1229	1182	1141
Pct Chg:		0%	1%	1.5%	1.1%	2.5%	5.5%	1.6%	3%	-0.2%	1%	-2.8%	-3.8%	-3.5%
SDC:	0	30	22	27	27	28	29	30	31	31	30	29	28	29
Totals:	0	1099	1102	1123	1135	1164	1228	1248	1286	1283	1295	1258	1210	1170

ENROLLMENT PROJECTIONS BY SCHOOL

Pittsburg High School

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
9	625	659	650	737	719	725	747	781	762	877	825	824	837	813
10	610	609	604	616	672	657	665	688	750	731	839	789	787	795
11	602	560	524	552	550	602	584	595	628	683	663	758	714	707
12	515	503	476	441	443	438	476	464	490	517	562	545	622	584
Subtotals:	2352	2331	2254	2346	2384	2422	2472	2528	2630	2808	2889	2916	2960	2899
Pct Chg:		-0.9%	-3.3%	4.1%	1.6%	1.6%	2.1%	2.3%	4%	6.8%	2.9%	0.9%	1.5%	-2.1%
SDC:	136	122	138	141	152	158	162	166	172	184	189	191	195	187
Totals:	2488	2453	2392	2487	2536	2580	2634	2694	2802	2992	3078	3107	3155	3086

Riverside High

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
9	0	0	0	1	1	1	1	2	1	2	2	1	2	2
10	5	9	10	5	13	12	13	13	14	14	16	15	15	15
11	63	59	62	61	59	72	71	72	74	80	78	90	85	84
12	133	142	137	116	140	141	164	160	163	170	185	180	206	194
Subtotals:	201	210	209	183	213	226	249	247	252	266	281	286	308	295
Pct Chg:		4.5%	-0.5%	-12.4%	16.4%	6.1%	10.2%	-0.8%	2%	5.6%	5.6%	1.8%	7.7%	-4.2%
SDC:	21	15	17	12	4	1	0	0	0	0	0	0	0	0
Totals:	222	225	226	195	217	227	249	247	252	266	281	286	308	295

SSC School District and County Office Financial Projection Dartboard 2011-12 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2011-12 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	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	
Statutory COLA (applies to K-12 and COE Revenue Limits)	-0.39%	2.24%	3.20%	2.70%	2.90%	3.10%	
K-12 Revenue Limit Deficit %	17.963%	19.754%	19.754%	19.754%	19.754%	19.754%	
COE Revenue Limit Deficits %	18.250%	20.041%	20.041%	20.041%	20.041%	20.041%	
Net Revenue Limit Change: K-12	5.17%	0.00%	3.20%	2.70%	2.90%	3.10%	
COEs	5.17%	0.00%	3.20%	2.70%	2.90%	3.10%	
Special Education COLA (on state and local share only)	0.00%	0.00%	3.20%	2.70%	2.90%	3.10%	
State Categorical Funding (including adult education and ROC/P)							
Tier I	0.00%	0.00%	3.20%	2.70%	2.90%	3.10%	
Tier II	0.00%	0.00%	3.20%	2.70%	2.90%	3.10%	
Tier III	0.00%	0.00%	3.20%	2.70%	2.90%	3.10%	
California CPI	1.80%	3.10%	2.70%	3.10%	3.20%	3.30%	
California Lottery	Base	\$112.50	\$111.00	\$110.00	\$108.75	\$108.75	\$108.75
	Proposition 20	\$17.50	\$17.50	\$17.20	\$17.20	\$17.20	\$17.20
Interest Rate for Ten-Year Treasuries	3.20%	3.80%	4.10%	4.30%	4.40%	4.50%	

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2010-11 Statewide Average (est.)	\$6,110	\$7,340	\$6,392
2011-12 Inflation Increase @ 2.24% COLA	\$137	\$164	\$143
2011-12 Statewide Average (est.)	\$6,247	\$7,504	\$6,535

2011-12 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,049	\$5,125	\$5,271	\$6,116
Categorical Block Grant (est.) ¹	\$410	\$410	\$410	\$410
Total	\$5,459	\$5,535	\$5,681	\$6,526

¹ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.

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

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 make 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 2010-11

This document contains the Estimated Actuals for the 2010-11 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 \$2,980,251 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 2010-11 are:

- Revolving Fund Reserve \$.000
- Legally Restricted Ending Balance \$ 2,980,251
- 3% for Economic Uncertainty \$ 2,433,435

FRAMEWORK OF THE GOVERNOR'S MAY REVISED BUDGET FOR FISCAL YEAR 2011-12

The Governor continues to acknowledge that the State is in a serious fiscal crisis. The May Revision Budget has a shortfall of \$9 billion for 2011-12, much smaller than the \$26 billion shortfall in the January budget. The Governor proposes to eliminate this shortfall through an extension of taxes either by legislative action, special election, or both.

For 2011-12, the Prop 98 guarantee has increased from \$49.4 to \$ \$52.4 billion. The Governor has stated that education has “flat” funding this May Revision budget. It is important to note that “flat” does not mean that school districts will be spared reductions if the tax extensions fail. The Governor proposes a 2.24% cost-of-living adjustment (COLA), to the revenue limit. Categorical programs are budgeted with a 0.00% COLA. The California Lottery has a projected allocation of \$130 per student.

The increase in Proposition 98 of \$3 billion is to eliminate the \$2.1 apportionment deferral from the January Budget. This change will be helpful to reduce the pressure on cash-flow.

The Governor's Proposed 2011-12 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 2011-12 State Budget. School districts are cautioned to be conservative with the development of the 2011-12 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 2011-12 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 2011-12 May Revision Budget is predicated upon either legislative action or a special election or both to extend expiring taxes.
- The reduction of mandates tree and streamlining the process is a key component of simplifying funding to schools, but not relieving the responsibility for some of the mandates.
- There are some signs of a US economic recovery, but California lags far behind. Unemployment is 12% compared to 9% for the US as a whole.
- There are possibilities of court challenges over the proposed reductions such as Mental Health services.
- Big cuts, already enacted, for the non-Proposition 98 side of the Budget.
- Elimination of redevelopment agencies and redirection of property tax.
- Realignment of programs from the state to the local level.
- Extension of temporary taxes by vote of the people.
- Relatively level funding for K-12 education.
- Tax revenues have increased, independent of tax extensions.
- The Governor has had no success getting Republican support for taxes.
- Increased pressure for pension, business, and other reforms

CASH MANAGEMENT

Intra-Year Principal Apportionment Deferrals

2011-12

SB 82 was chaptered on March 24, 2011 and allows for intra-year deferrals in the 2011-12 fiscal year. The intra-year deferrals from SB 82 are as follows:

Timeframe	Deferral Amount
July 2011 to September 2011	\$700 million
July 2011 to January 2012	\$700 million
August 2011 to January 2012	\$1.4 billion
October 2011 to January 2012	\$2.4 billion
March 2012 to April 2012	\$1.4 billion

Inter-Year Principal Apportionment Deferrals

The Governor's 2011-12 January Budget Proposal called for a new inter-year deferral of \$2.1 billion that would commence with the 2011-12 fiscal year. In addition, SB 70 added a one-time modification to the February 2011 to July 2011 deferral. The \$2 billion February to July deferral was split into three amounts: \$24.7 million from February 2011 to July 2011, \$1.4 billion from February 2011 to August 2011, and \$569.8 million from February 2011 to September 2011. However, the Governor's May Revision reversed the \$2.1 billion deferral from March 2011 and April 2011 to August 2011. Additionally, the May Revision reduces the February 2012 to July 2012 deferral from \$2 billion to \$1.5659 billion. Please refer to the table below for a list of principal apportionment inter-year deferrals. It is important to note that \$7.4 billion will be deferred from 2010-11 to 2011-12 and \$7.0 billion will be deferred from 2011-12 to 2012-13. The percentage of principal apportionment funds deferred across fiscal years in 2011-12 is 26%.

2010-11		2011-12	
Deferral Amount	Timeframe	Deferral Amount	Timeframe
\$24.7 million	February 2011 to July 2011	\$1.5659 billion	February 2012 to July 2012
\$1.4055 billion	February 2011 to August 2011		
\$569.8 million	February 2011 to September 2011		
\$420 million	April 2011 to July 2011	\$420 million	April 2012 to July 2012
\$679 million	April 2011 to August 2011	\$679 million	April 2012 to August 2012
\$800 million	May 2011 to July 2011	\$800 million	May 2012 to July 2012
\$1.0 billion	May 2011 to August 2011	\$1.0 billion	May 2012 to August 2012
\$2.5 billion	June 2011 to July 2011	\$2.5 billion	June 2012 to July 2012
\$7.4 billion	Deferred across fiscal years	\$7.0 billion	Deferred across fiscal years

FISCAL YEAR 2011-12

REVENUES

- Based upon the Governor's May revise, a 2.24% COLA has been added to the Revenue Limit.
- Categorical programs have a COLA of 0.00%.
- Along with a higher COLA, the Governor has imposed a deficit factor of 19.754%.
- The California Lottery revenue is \$130 per student.
- The enrollment for purposes of calculating revenues for 2011-12 is based upon P-2 ADA reports for 2010-12.
- Enrollment is overall flat with a slight increase due to program changes. The projected enrollment is 10,044 with an ADA of 9,642.24.
- 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 for K-3 grades. Any additional classes in K-3 grades above the 2008-09 levels are not eligible for CSR funds.
- 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 expenditures.
- The Board authorized a reserve of \$ 6,149,007 in Fund 17 to cover potential reductions to the Revenue Limit by the State.
- The Board authorized a designated fund balance of \$1,414,300 to cover Mental Health Services under AB3632.
- The Board Authorized a designated fund balance of \$1,000,000 to cover litigation costs.
- The Board accepted a decrease of \$212,115 in revenue enhancements for Fiscal Year 2011-12 as part of the Multi Year Plan:

REVENUE ENHANCEMENTS

Increase Medi Cal Reimbursement	\$ 300,000
Revenue Limit Changes due to Governor's May revised message	\$ 184,537
3.85% Increase to Revenue Limit	\$ 2,278,248
Increase due to enrollment increase	\$ 1,901,900
Solar energy savings	\$ 1,050,000
Workers Compensation	\$ 450,000
Unemployment Insurance	\$ (350,000)
Mental Health mandate	\$ (1,414,300)
E-rate Reimbursement	\$ 1,228,000
Phone Line Audit	\$ 154,000
Charge backs to Categorical Funds	\$ 148,000
\$650 Per ADA Set Aside	<u>\$ (6,142,500)</u>
TOTAL REVENUE ENHANCEMENTS	\$ (212,115)

EXPENSES

- The District is entering Fiscal Year 2011-12 with expired contracts 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.
- Ten classified employees opted for the early retirement package. The replacements' salaries are expected to be 20% lower.
- One classified confidential employee opted for the early retirement package. The replacements' salaries are expected to be 20% lower.
- Twenty-six certificated employees opted for the early retirement package. The replacements' salaries are expected to be 25% lower.
- One certificated manager opted for the early retirement package. The replacements' salaries are expected to be 25% lower.
- 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 \$2,584,945 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
Reorganize Human Resources Department	\$ 95,000
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
Eliminate incidental cost of meetings, food, and bottle water	\$ 50,000
Reduce Education Services Department cost	\$ 50,000
Reduce Maintenance fee for financial system	\$ 37,000
Early Retirement FY 2009-10	\$ 361,319
Early Retirement FY 2010-11	\$ 560,000
Abeyance of GASB 45 contribution	\$ 300,000

Increase in staffing and supplies due to enrollment	\$ (495,006)
MLK Junior High School Principal and Secretary .75 FTE	\$ (130,000)
Collaborative Teachers 2 FTE'S	\$ (150,000)
ES Vice Principals 4 FTE's	\$ (234,000)
TOTAL EXPENDITURE ADJUSTMENTS	\$ 2,584,945
REVENUE ENHANCEMENTS PLUS EXPENDITURE ADJUSTMENTS	\$ 2,372,830

**MULTI-YEAR PROJECTIONS
FOR
2012-13 & 2013-14**

**2012-13
REVENUES**

- The projected enrollment is 10,084 with an ADA of 9,680.64
- Based upon recommendations from the Contra Costa County Office of Education and School Services of California, a 3.20% COLA has been added to the Revenue Limit.
- State Categorical programs for 2012-13 has a 0.00% COLA.
- The Governor has imposed a deficit factor of 19.754%.
- The California Lottery revenue remains flat at \$130 per student.
- The enrollment for purposes of calculating revenues for 2012-13 is based upon P-2 ADA reports for 2010-11.
- 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 for K-3 grades. Any additional classes in K-3 grades above the 2008-09 levels are not eligible for CSR funds.
- 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 expenditures.
- The Board accepted a reduction of \$288,438 in revenue enhancements for Fiscal Year 2011-12 as part of the Multi Year Plan.

REVENUE ENHANCEMENTS

Increase Medi Cal Reimbursement	\$ 300,000
Provide Virtual classes to increase ADA by 50 and 75	\$ 264,050
Parcel Tax	\$ 100,000
Revenue Limit Changes due to Governor's May revised message	\$ 877,625
3.85% Increase to Revenue Limit	\$ 2,330,787
Increase due to enrollment increase	\$ 1,901,900
Solar energy savings	\$ 1,092,000
Workers Compensation	\$ 450,000
Unemployment Insurance	\$ (350,000)
Mental Health mandate	\$ (1,414,300)
Phone Line Audit	\$ 154,000
Charge backs to Categorical Funds	\$ 148,000
\$650 Per ADA Set Aside	\$ (6,142,500)
TOTAL REVENUE ENHANCEMENTS	\$ (288,438)

EXPENSES

- The District is entering Fiscal Year 2012-13 with expired contracts 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 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 did not increase any furlough days for any employees
- All additional revenues and increases to the fund balance have been budgeted in a designated reserve for account for changes in the Governor’s Adopted budget.
- The Board accepted \$2,911,339 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
Reorganize Human Resources Department	\$ 95,000
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
Eliminate incidental cost of meetings, food, and bottle water	\$ 50,000
Reduce Education Services Department cost	\$ 50,000
Reduce Maintenance fee for financial system	\$ 37,000
Early Retirement FY 2009-10	\$ 328,381
Early Retirement FY 2010-11	\$ 560,000
Abeyance of GASB 45 contribution	\$ 300,000
Increase in staffing and supplies due to enrollment	\$ (504,906)
Collaborative Teachers 2 FTE'S	\$ (153,000)
TOTAL EXPENDITURE ADJUSTMENTS	\$ 3,065,339
REVENUE ENHANCEMENTS PLUS EXPENDITURE ADJUSTMENTS	\$ 2,776,901

2013-14 REVENUES

- The projected enrollment is 10,093 with an ADA of 9,689.28.
- Based upon recommendations from the Contra Costa County Office of Education and School Services of California, a 2.70% COLA has been added to the Revenue Limit.
- State Categorical programs for 2012-13 has a 0.00% COLA.
- The Governor has imposed a deficit factor of 19.754%.
- The California Lottery revenue remains flat at \$130 per student.
- The enrollment for purposes of calculating revenues for 2013-14 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.
- 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 expenditures.
- The Board accepted a reduction of \$750,103 in revenue enhancements for Fiscal Year 2013-14 as part of the Multi Year Plan:

REVENUE ENHANCEMENTS

Increase Medi Cal Reimbursement	\$ 300,000
Provide Virtual classes to increase ADA by 50 and 75	\$ 405,525
Revenue Limit Changes due to Governor's May revised message	\$ 1,101,193
3.85% Increase to Revenue Limit	\$ 2,377,403
Increase due to enrollment increase	\$ 1,901,900
Solar energy savings	\$ 1,135,680
Workers Compensation	\$ 450,000
Unemployment Insurance	\$ (350,000)
Mental Health mandate	\$ (1,414,300)
E-rate Reimbursement	\$ -
Phone Line Audit	\$ 154,000
Charge backs to Categorical Funds	\$ 148,000
\$650 Per ADA Set Aside	\$ (6,142,500)
TOTAL REVENUE ENHANCEMENTS	\$ 66,901

EXPENSES

- The District is entering Fiscal Year 2013-14 with expired contracts with all employee groups. The District has no additional financial obligations for salaries and benefits.
- Step and Column is built into the salaries for 2013-14 and is not a separate line item.
- 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.
- All additional revenues and increases to the fund balance have been budgeted in a designated reserve for account for changes in the Governor's Adopted budget.
- The Board accepted \$3,262,624 in expenditure reductions as part of the Multi Year plan:

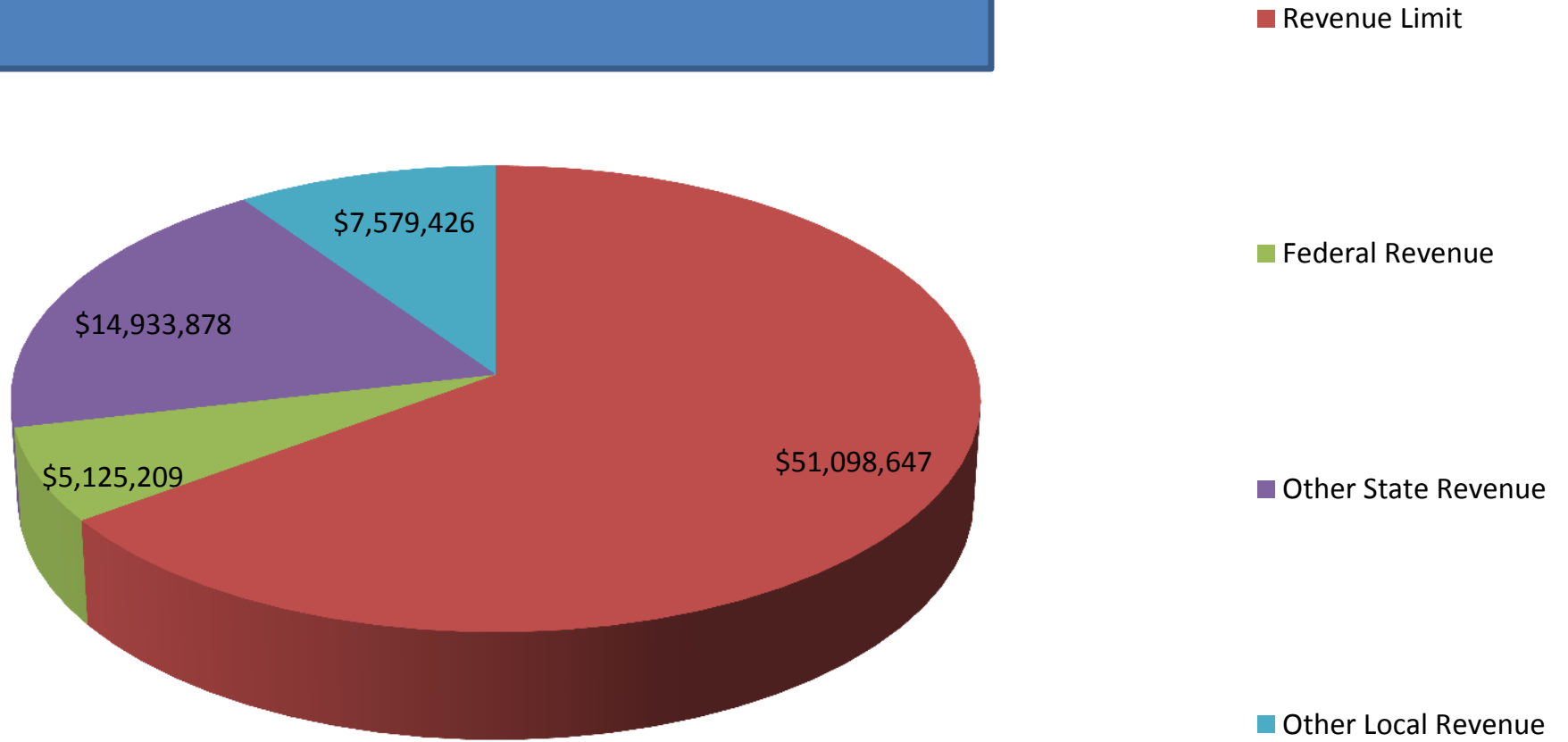
EXPENDITURE ADJUSTMENTS

Energy Education	\$ 725,871
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
Reorganize Human Resources Department	\$ 95,000
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
Eliminate incidental cost of meetings, food, and bottle water	\$ 50,000
Reduce Education Services Department cost	\$ 50,000
Reduce Maintenance fee for financial system	\$ 37,000
Early Retirement FY 2009-10	\$ 296,867
Early Retirement FY 2010-11	\$ 560,000
Abeyance of GASB 45 contribution	\$ 300,000
Increase in staffing and supplies due to enrollment	\$ (515,004)
MLK Junior High School Principal and Secretary .75 FTE	\$ -
Collaborative Teachers 2 FTE'S	\$ (156,060)
ES Vice Principals 4 FTE's	
TOTAL EXPENDITURE ADJUSTMENTS	\$ 3,262,624

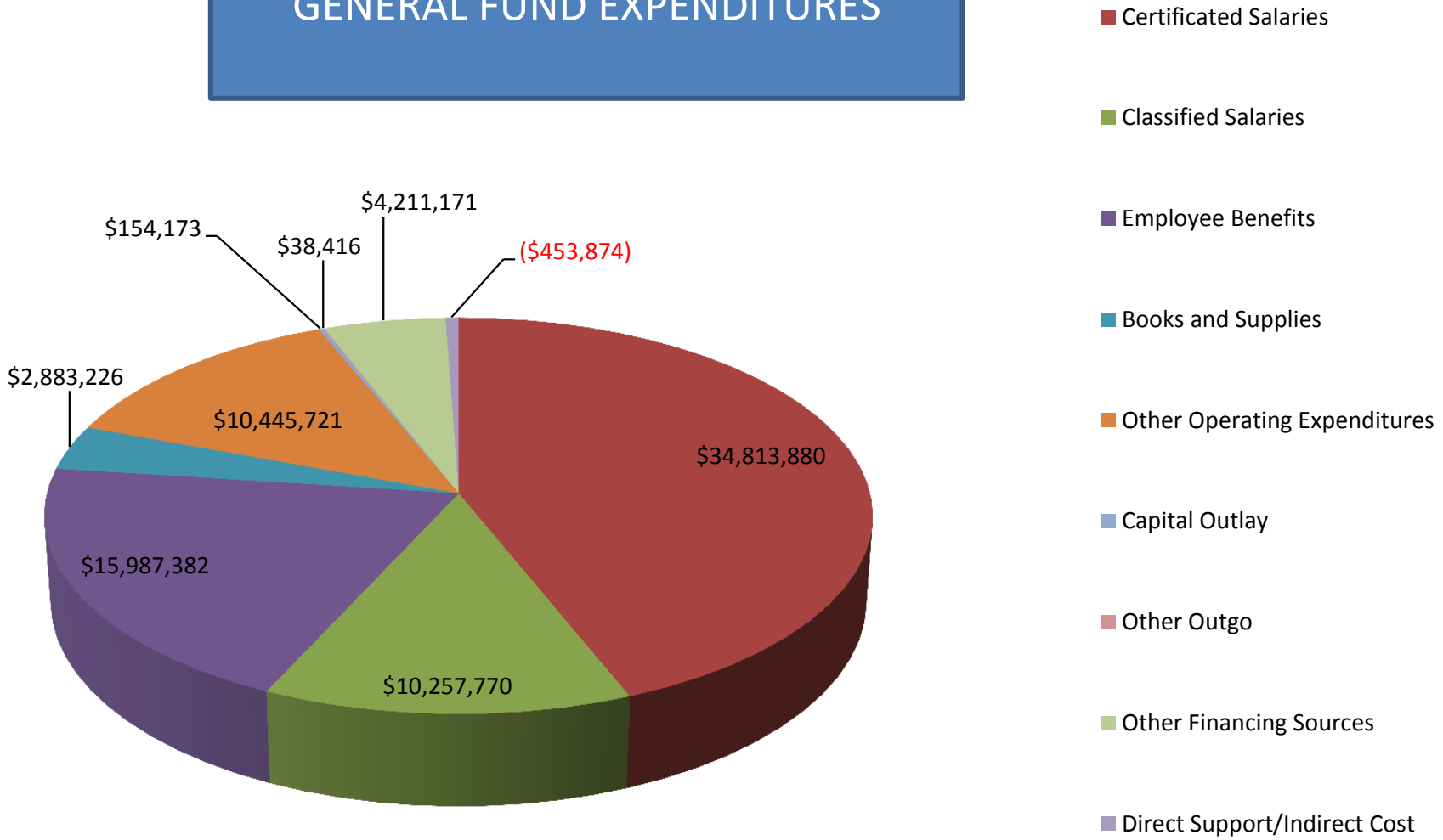
**REVENUE ENHANCEMENTS PLUS
EXPENDITURE ADJUSTMENTS**

\$ 3,329,525

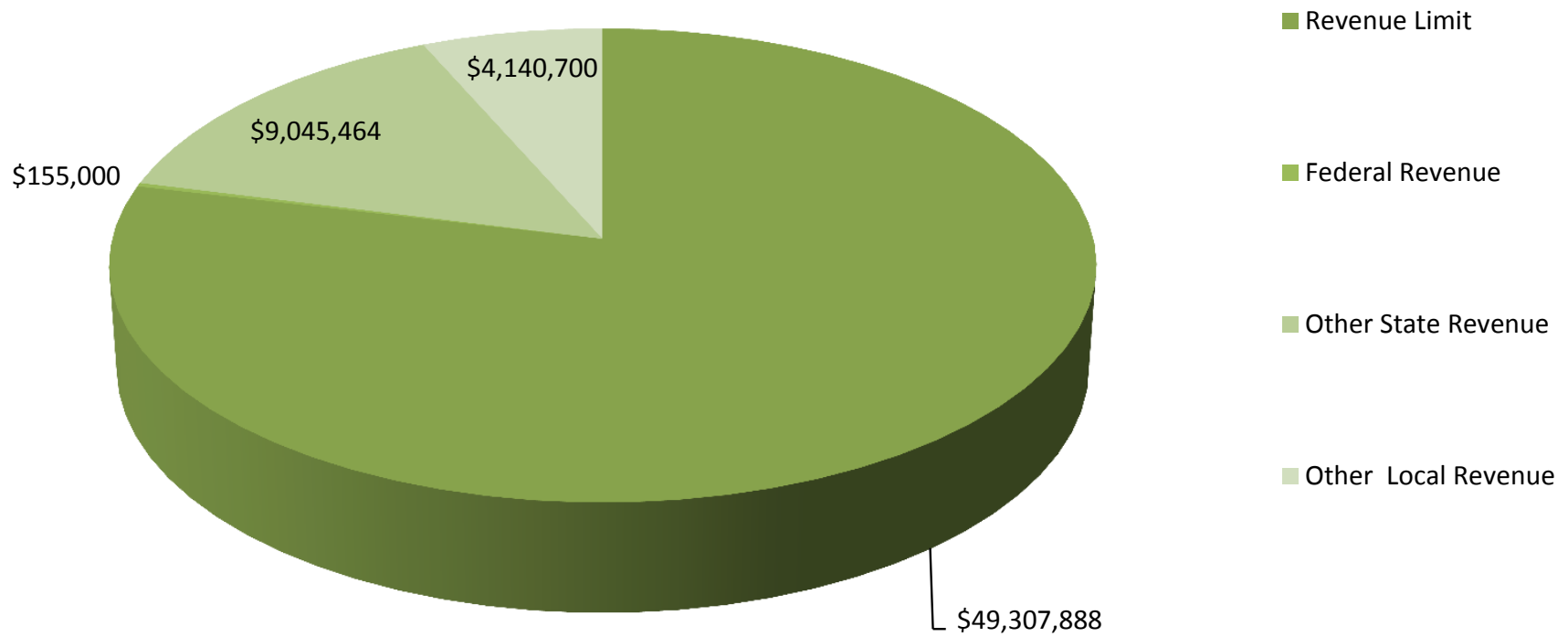
FISCAL YEAR 2011-12 COMBINED GENERAL FUND REVENUES



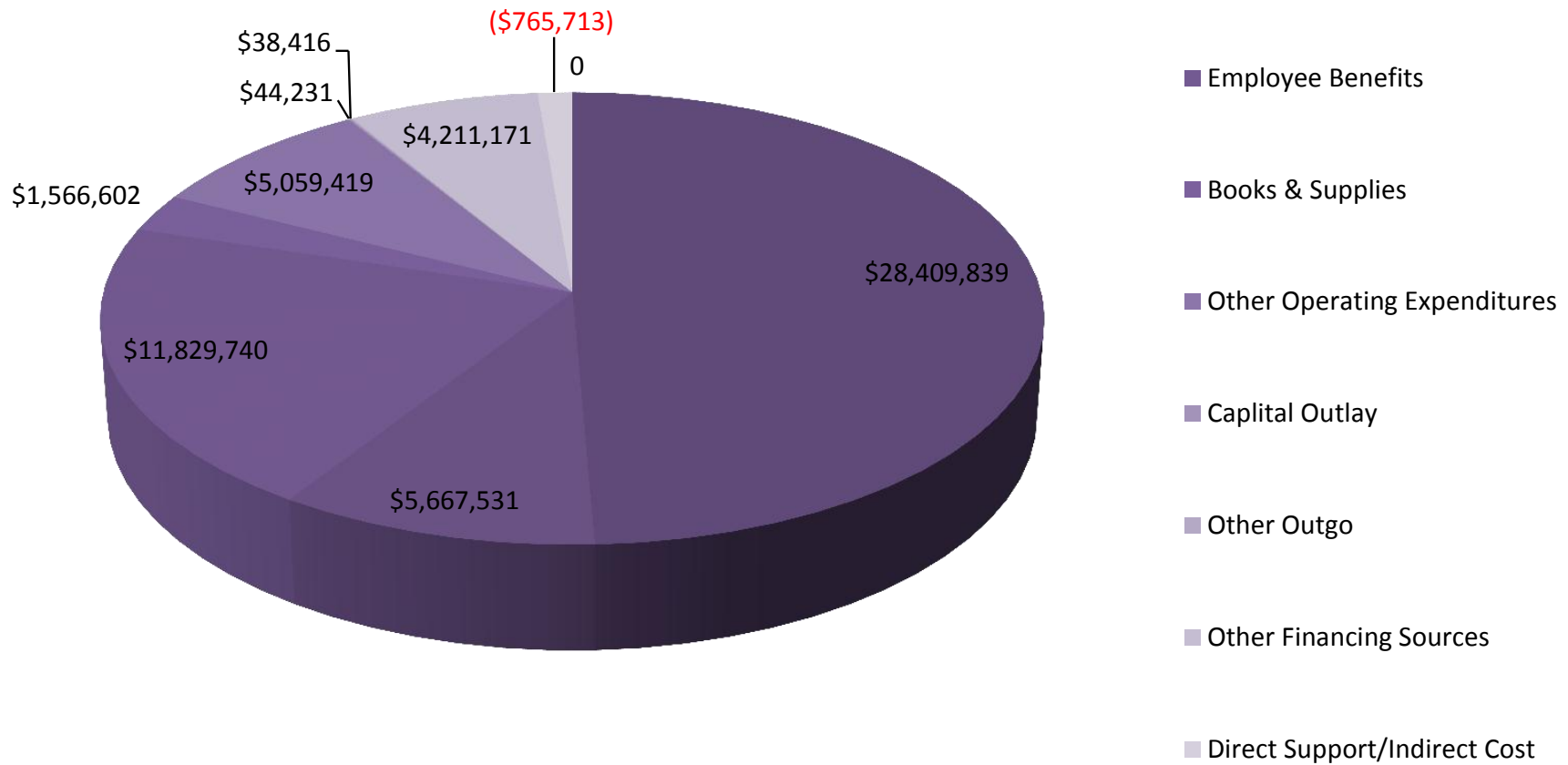
FISCAL YEAR 2011-12 COMBINED GENERAL FUND EXPENDITURES



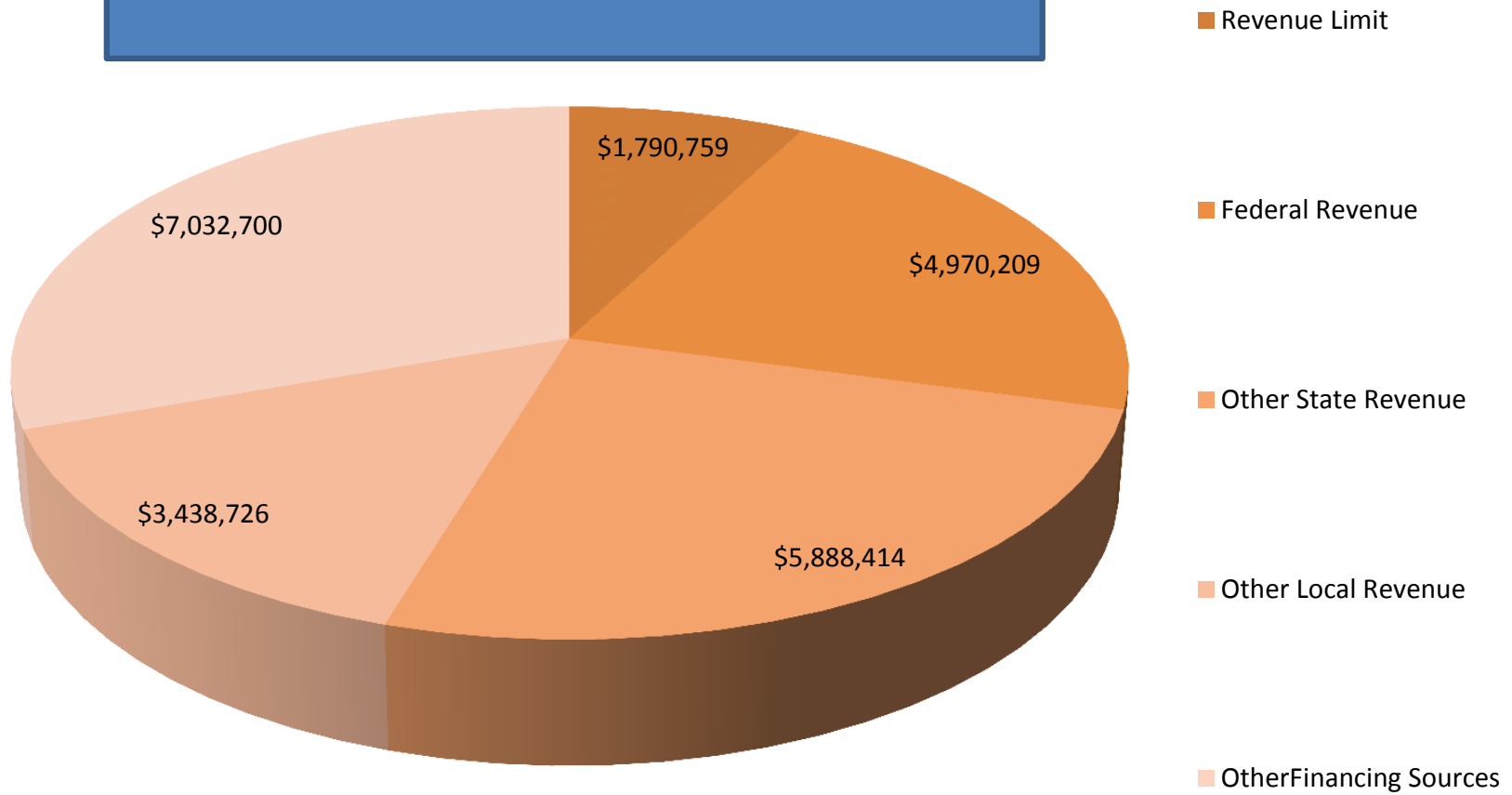
FISCAL YEAR 2011-12 UNRESTRICTED GENERAL FUND REVENUES



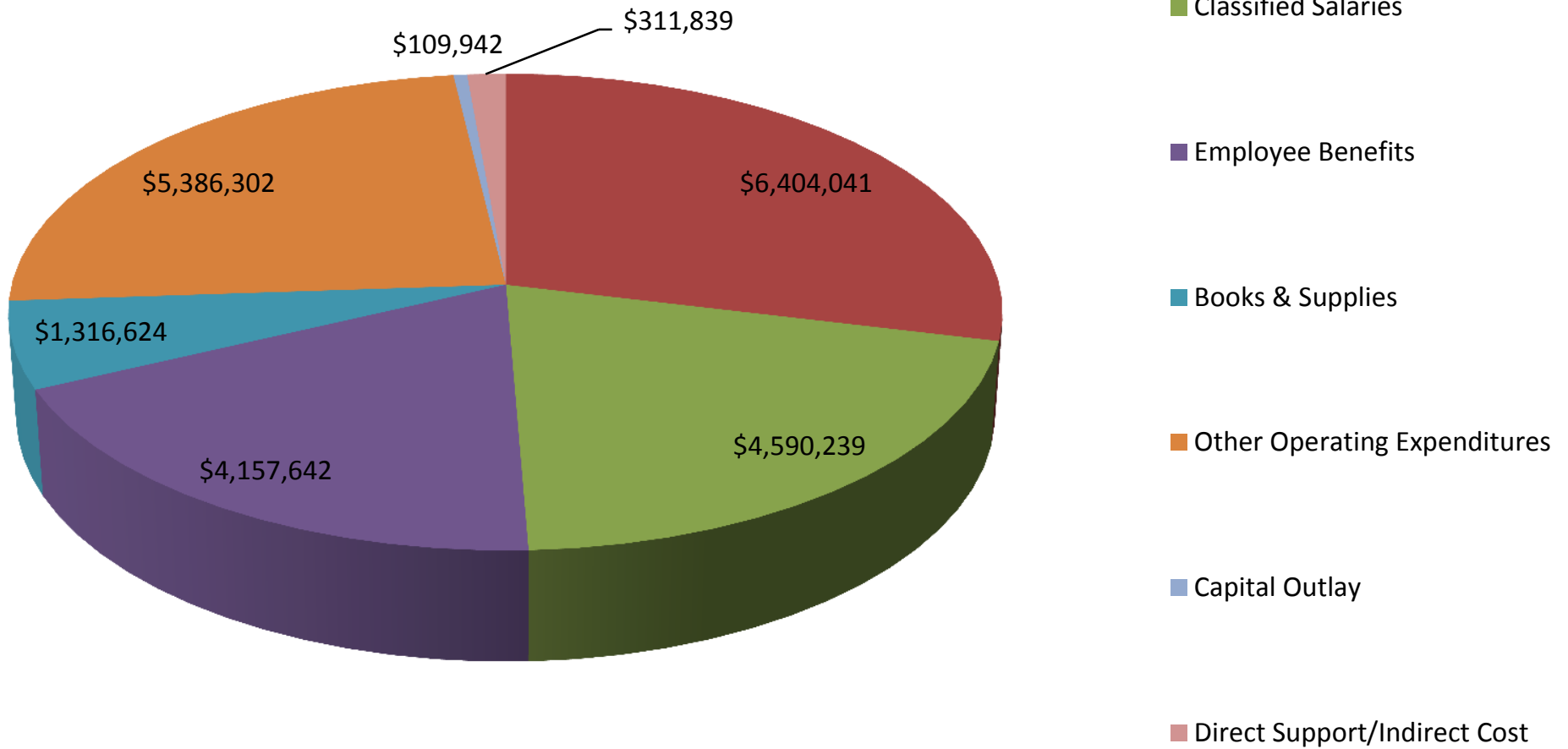
FISCAL YEAR 2011-12 UNRESTRICTED GENERAL FUND EXPENDITURES



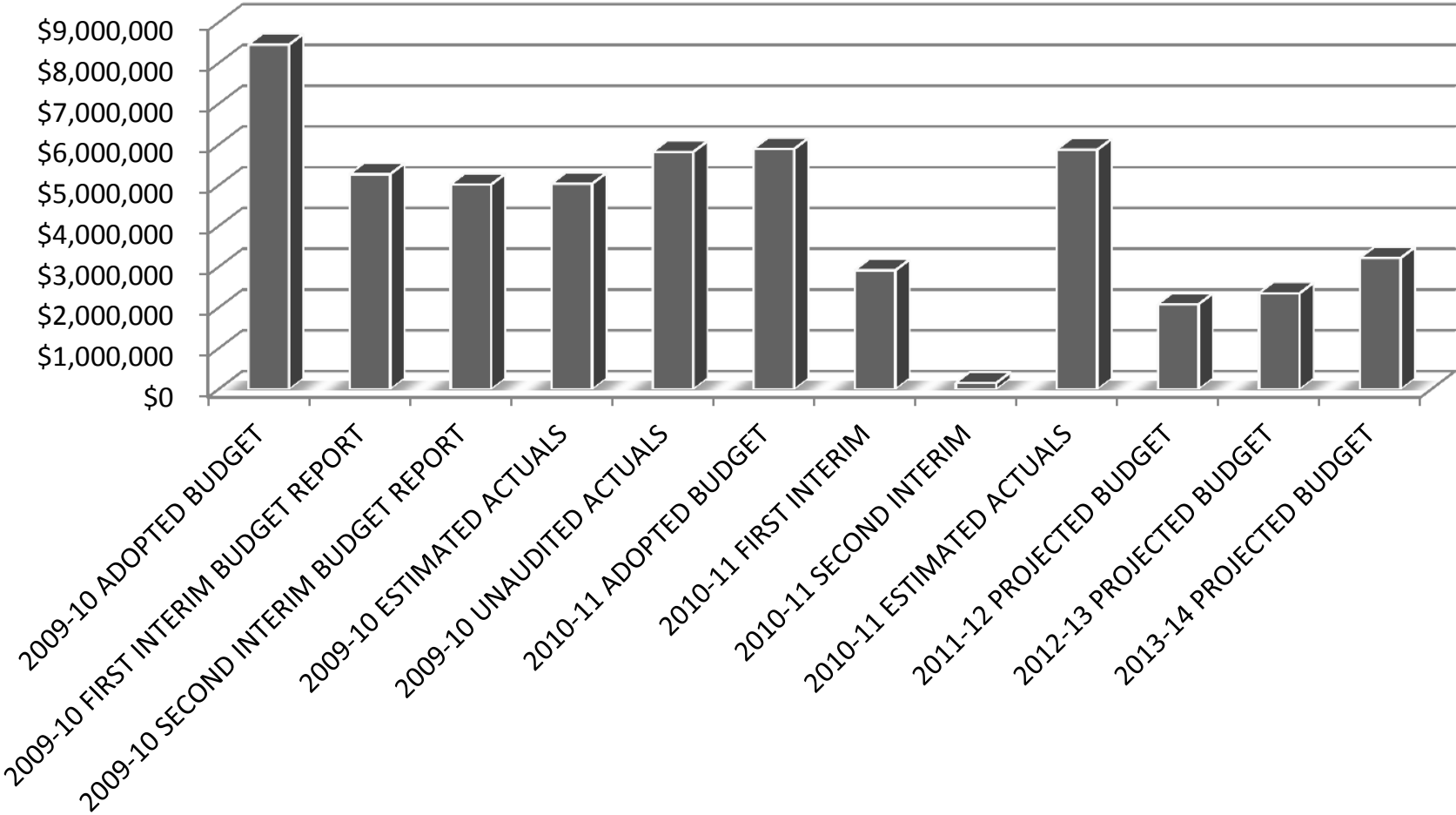
FISCAL YEAR 2011-12 RESTRICTED GENERAL FUND REVENUES

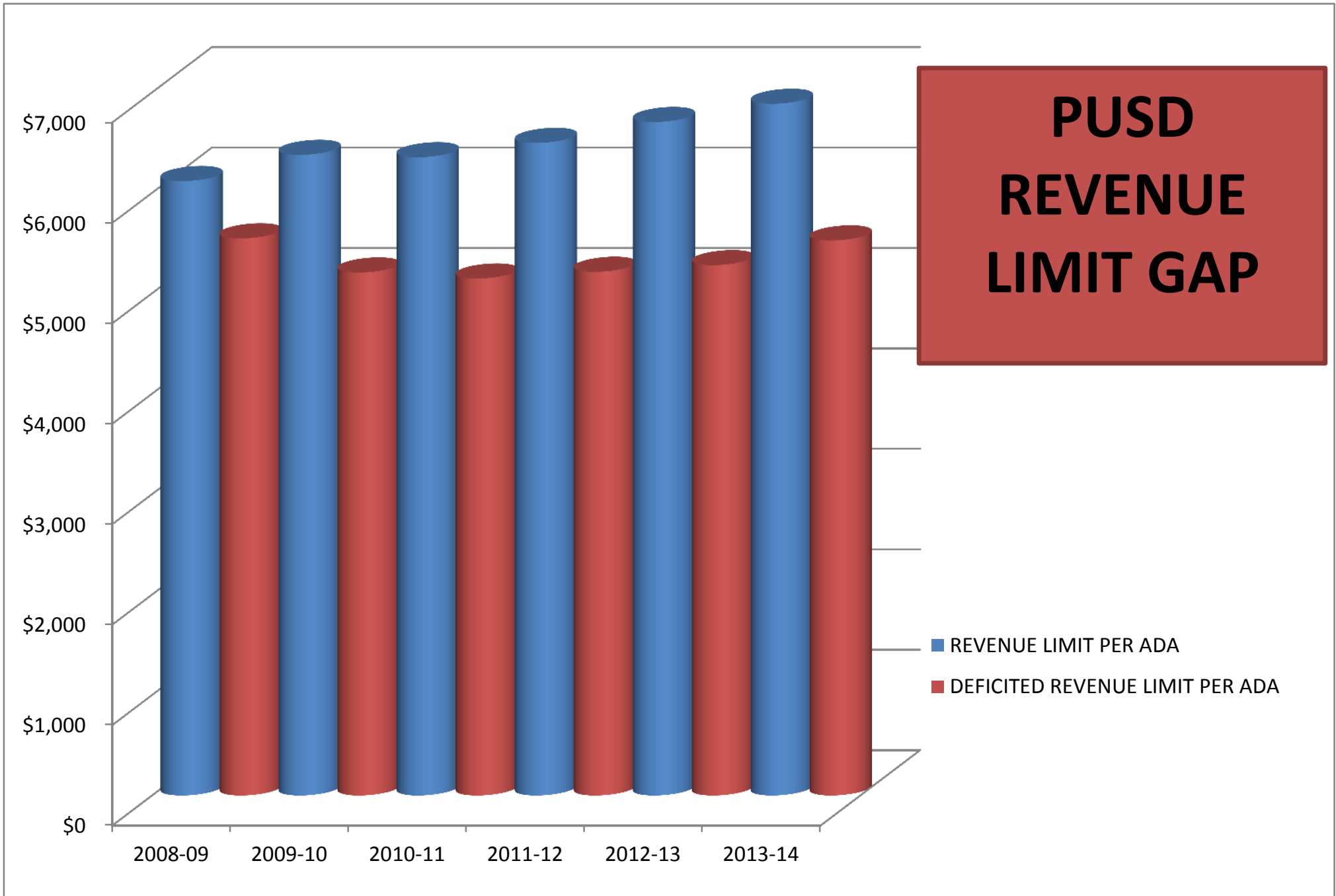


FISCAL YEAR 2011-12 RESTRICTED GENERAL FUND EXPENDITURES



UNRESTRICTED GENERAL FUND UNAPPROPRIATED BALANCE





PITTSBURG UNIFIED SCHOOL DISTRICT
FISCAL YEAR 2010-11 Second Interim Budget Report

6/20/2011

	FISCAL YEAR 2010-11 ESTIMATED ACTUALS			FISCAL YEAR 2011-12 PROJECTED BUDGET			FISCAL YEAR 2012-13 PROJECTED BUDGET			FISCAL YEAR 2013-14 PROJECTED BUDGET		
	UnRestricted	Restricted	Total	UnRestricted	Restricted	Total	UnRestricted	Restricted	Total	UnRestricted	Restricted	Total
REVENUES:												
Revenue Limit	\$ 49,872,233	\$ 1,790,759	\$ 51,662,992	\$ 49,307,888	\$ 1,790,759	\$ 51,098,647	\$ 51,204,732	\$ 1,790,759	\$ 52,995,491	\$ 52,765,289	\$ 1,790,759	\$ 54,556,048
Federal Revenue	\$ 155,000	\$ 12,041,413	\$ 12,196,413	\$ 155,000	\$ 4,970,209	\$ 5,125,209	\$ 300,000	\$ 4,862,552	\$ 5,162,552	\$ 300,000	\$ 4,862,552	\$ 5,162,552
Other State Revenue	\$ 9,887,485	\$ 7,028,072	\$ 16,915,557	\$ 9,045,464	\$ 5,888,414	\$ 14,933,878	\$ 6,959,884	\$ 5,888,414	\$ 12,848,298	\$ 6,959,884	\$ 5,888,414	\$ 12,848,298
Other Local Revenue	\$ 1,400,609	\$ 3,615,319	\$ 5,015,928	\$ 4,140,700	\$ 3,438,726	\$ 7,579,426	\$ 1,562,700	\$ 3,364,496	\$ 4,927,196	\$ 1,562,700	\$ 3,364,496	\$ 4,927,196
Total Revenues	\$ 61,315,327	\$ 24,475,563	\$ 85,790,890	\$ 62,649,052	\$ 16,088,108	\$ 78,737,160	\$ 60,027,316	\$ 15,906,221	\$ 75,933,537	\$ 61,587,873	\$ 15,906,221	\$ 77,494,094
EXPENDITURES:												
Certificated Salaries	\$ 27,488,361	\$ 8,228,976	\$ 35,717,337	\$ 28,409,839	\$ 6,404,041	\$ 34,813,880	\$ 28,835,987	\$ 6,500,102	\$ 35,336,089	\$ 29,268,527	\$ 6,597,604	\$ 35,866,130
Classified Salaries	\$ 5,716,031	\$ 4,911,812	\$ 10,627,843	\$ 5,667,531	\$ 4,590,239	\$ 10,257,770	\$ 5,724,205	\$ 4,635,223	\$ 10,359,428	\$ 5,781,447	\$ 4,680,648	\$ 10,462,095
Employee Benefits	\$ 11,238,594	\$ 4,331,728	\$ 15,570,322	\$ 11,829,740	\$ 4,157,642	\$ 15,987,382	\$ 12,184,632	\$ 4,184,251	\$ 16,368,883	\$ 12,550,171	\$ 4,211,030	\$ 16,761,201
Books & Supplies	\$ 1,716,144	\$ 4,225,845	\$ 5,941,989	\$ 1,566,602	\$ 1,316,624	\$ 2,883,226	\$ 1,666,467	\$ 1,382,455	\$ 3,048,922	\$ 1,666,467	\$ 1,451,578	\$ 3,118,045
Other Operating Expenditures	\$ 4,548,956	\$ 8,925,728	\$ 13,474,684	\$ 5,059,419	\$ 5,386,302	\$ 10,445,721	\$ 3,772,154	\$ 5,817,206	\$ 9,589,360	\$ 3,772,154	\$ 6,282,582	\$ 10,054,736
Capital Outlay	\$ 26,343	\$ 171,460	\$ 197,803	\$ 44,231	\$ 109,942	\$ 154,173	\$ 26,343	\$ -	\$ 26,343	\$ 26,343	\$ -	\$ 26,343
Other Outgo	\$ 38,416	\$ -	\$ 38,416	\$ 38,416	\$ -	\$ 38,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost	\$ (887,381)	\$ 433,507	\$ (453,874)	\$ (765,713)	\$ 311,839	\$ (453,874)	\$ (863,459)	\$ 409,585	\$ (453,874)	\$ (863,459)	\$ 409,585	\$ (453,874)
Total Expenditures	\$ 49,885,464	\$ 31,229,056	\$ 81,114,520	\$ 51,850,065	\$ 22,276,629	\$ 74,126,694	\$ 51,346,329	\$ 22,928,822	\$ 74,275,151	\$ 52,201,650	\$ 23,633,027	\$ 75,834,676
Revenue over Expenditures	\$ 11,429,863	\$ (6,753,493)	\$ 4,676,370	\$ 10,798,987	\$ (6,188,521)	\$ 4,610,466	\$ 8,680,987	\$ (7,022,601)	\$ 1,658,386	\$ 9,386,223	\$ (7,726,806)	\$ 1,659,418
Other Financing Sources/Uses												
Interfund Transfers												
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	\$ 6,961,368	\$ -	\$ 6,961,368	\$ 4,211,171	\$ -	\$ 4,211,171	\$ 1,950,409	\$ -	\$ 1,950,409	\$ 1,950,409	\$ -	\$ 1,950,409
Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (6,124,536)	\$ 6,124,536	\$ -	\$ (7,032,700)	\$ 7,032,700	\$ -	\$ (6,523,376)	\$ 6,523,376	\$ -	\$ (6,523,376)	\$ 6,523,376	\$ -
Total Other Financing Sources/Uses	\$ (13,085,904)	\$ 6,124,536	\$ (6,961,368)	\$ (11,243,871)	\$ 7,032,700	\$ (4,211,171)	\$ (8,473,785)	\$ 6,523,376	\$ (1,950,409)	\$ (8,473,785)	\$ 6,523,376	\$ (1,950,409)
Net Increase (Decrease) in fund balance	\$ (1,656,041)	\$ (628,957)	\$ (2,284,998)	\$ (444,884)	\$ 844,179	\$ 399,295	\$ 207,202	\$ (499,225)	\$ (292,023)	\$ 912,438	\$ (1,203,430)	\$ (290,991)
Beginning Fund Balance	\$ 8,951,694	\$ 3,631,258	\$ 12,582,952	\$ 7,295,654	\$ 3,047,449	\$ 10,343,103	\$ 6,850,770	\$ 3,891,628	\$ 10,742,398	\$ 7,057,972	\$ 3,392,403	\$ 10,450,375
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance	\$ 8,951,694	\$ 3,631,258	\$ 12,582,952	\$ 7,295,654	\$ 3,047,449	\$ 10,343,103	\$ 6,850,770	\$ 3,891,628	\$ 10,742,398	\$ 7,057,972	\$ 3,392,403	\$ 10,450,375
Ending Fund Balance	\$ 7,295,654	\$ 3,002,301	\$ 10,297,955	\$ 6,850,770	\$ 3,891,628	\$ 10,742,398	\$ 7,057,972	\$ 3,392,403	\$ 10,450,375	\$ 7,970,410	\$ 2,188,973	\$ 10,159,384
Components of Ending Fund Balance												
Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted Balance	\$ -	\$ 2,980,251	\$ 2,980,251	\$ -	\$ 3,891,628	\$ 3,891,628	\$ -	\$ 3,392,403	\$ 3,392,403	\$ -	\$ 2,188,973	\$ 2,188,973
Designated for Economic Uncertainties												
Fund Balance Designations	\$ 1,416,800	\$ -	\$ 1,416,800	\$ 2,414,000	\$ -	\$ 2,414,000	\$ 2,414,000	\$ -	\$ 2,414,000	\$ 2,414,300	\$ -	\$ 2,414,300
Undesignated/Unappropriated Balance	\$ 5,878,854	\$ 67,198	\$ 5,946,052	\$ 2,086,634	\$ -	\$ 2,086,634	\$ 2,357,205	\$ -	\$ 2,357,205	\$ 3,222,855	\$ -	\$ 3,222,855
Fund 17 Reserves	\$ 5,063,602	\$ -	\$ 5,063,602	\$ 7,377,007	\$ -	\$ 7,377,007	\$ 7,377,007	\$ -	\$ 7,377,007	\$ 7,377,007	\$ -	\$ 7,377,007
Total Available Reserves	\$ 10,942,456	\$ -	\$ 10,942,456	\$ 11,813,777	\$ -	\$ 11,813,777	\$ 12,020,978	\$ -	\$ 12,020,978	\$ 12,933,418	\$ -	\$ 12,933,418

**PITTSBURG UNIFIED SCHOOL DISTRICT
STAFF ALLOCATION SUMMARY-ALL SCHOOLS AND DEPARTMENTS
BUDGET ADOPTION: 2011-12**

SCHOOLS	FOOTHILL ELEMENTARY SCHOOL	HEIGHTS ELEMENTARY SCHOOL	HIGHLANDS ELEMENTARY SCHOOL	MEDANOS ELEMENTARY SCHOOL	MARINA VISTA ELEMENTARY SCHOOL	PARKSIDE ELEMENTAR Y SCHOOL	STONEMAN ELEMENTARY SCHOOL	WILLOW COVE ELEMENTARY SCHOOL	HILLVIEW JUNIOR HIGH SCHOOL	MEDANOS JUNIOR HIGH SCHOOL	JUNIOR HIGH SCHOOL	PITTSBURG HIGH SCHOOL	RIVERSIDE HIGH SCHOOL	MLK CHILD DEVELOPMENT CENTER	ADULT EDUCATION	TOTAL FTE'S
2010-11 ENROLLMENT	452.000	602.000	618.000	760.000	642	589	611	635	1200	1135	0	2536	217			
ASSISTANT PRINCIPAL													4.000			4.000
BILINGUAL AIDE	1.625	1.250	0.813		2.000	0.375		1.500	0.750	0.750		1.500				10.563
BREAKFAST DUTY SUPERVISOR																0.000
CAMPUS RESOURCE ASSISTANT									2.000	2.000		6.000	1.000			11.000
CHILD NUTRITION ASSISTANT	1.375	2.188	1.188	2.375	1.501	1.188	1.188	1.375	2.251	2.938		10.129		0.875		28.571
CHILD NUTRITION MANAGER	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000		1.000				11.000
CHILDREN CENTER AIDE														8.127		8.127
CLERK	1.000	1.000	1.500	1.250	1.000	1.000	1.750	1.500	1.750	1.750		4.813	2.000	2.000	1.600	23.913
COMPUTER AIDE		0.500														0.500
COORDINATOR ALL SITE/ASP		0.563		0.563			0.563									1.689
COORDINATOR PARENT	0.750	0.563	0.313	1.000		1.000		0.500	1.501	0.500		1.000	0.500			7.627
COUNSELOR									2.000	3.000		5.000	1.600			11.600
CUSTODIAN	1.500	1.500	1.500	1.500	1.000	1.500	1.500	1.500	3.000	3.000		9.000	1.000	1.000	2.000	30.500
DEAN												1.000				1.000
DIRECTOR																0.000
EXTRA PERIOD		0.200	0.200				0.200		2.400	2.200		2.000	0.200			7.400
GROUNDS												1.000				1.000
HEAD CUSTODIAN	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000		1.000	1.000	1.000	1.000	14.000
HELP DESK TECHNICIAN												1.000				1.000
INSTRUCTIONAL AIDES-GENERAL ED		0.876	3.000	1.375		0.500	1.750					0.625	0.750		1.600	10.476
INSTRUCTIONAL AIDES-SPED (LL)		2.938	4.500	4.188	2.141	4.500		3.250	4.626	5.875		12.765	1.375	3.625		49.783
INSTRUCTIONAL AIDES-SPED (LM)	0.625		0.625	0.625		0.625	0.625	0.750	1.500	0.750		2.000				8.750
INTERVENTION COACH					1.000		2.000					1.000				4.000
LIBRARIAN												1.000				1.000
LIBRARY TECHNICIAN	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750	1.000	1.000						8.000
LITERACY COACH						1.000										1.000
MEDIA CENTER AIDE	0.500	0.250		0.250	0.250	0.438	0.375	0.250		0.750		0.500				3.563
NETWORK SYSTEM SPECIALIST															1.000	1.000
NOON DUTY SUPERVISOR	0.751	0.969	1.597	1.252	0.813	0.939	0.845	1.158	1.251	0.595		0.375				10.545
PREP TEACHER	1.000	2.000	2.000	2.000	2.000	2.000	2.600	3.000								16.600
PRE-SCHOOL AIDE														7.940		7.940
PRINCIPAL	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.750	1.000	1.000		1.000	13.750
RESOURCE TEACHER	1.000		1.000	1.000	1.000	1.000	1.000	1.000	2.000	2.000		3.000				14.000
SDC TEACHERS		2.000	1.000	2.000		1.000			3.000	3.000		9.000	2.000	2.000	2.000	25.000
SECRETARY									2.000	2.000		5.000			1.000	10.000
SECRETARY (Principal)/Admin.	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.750	1.000	1.000	1.000	2.000	15.750
SITE TOSA		0.400														0.400
STUDENT SERVICE AIDE	0.875	0.375		0.563						0.750		0.500				3.063
SUPERVISOR														1.000		1.000
SUSPENSION AIDE									0.938	0.938						1.876
TEACHER	26.400	23.000	25.000	27.000	22.000	28.000	29.000	26.000	44.600	47.600		89.000	14.600	10.000		412.200
TEACHER (Opportunity)									1.000	1.000		2.000	1.000			5.000
VICE PRINCIPAL	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	2.000	2.000					2.000	10.000
TOTAL FTE'S	42.651	45.822	49.486	52.191	40.580	50.315	48.646	47.033	83.567	88.396	1.500	177.207	29.025	38.567	13.200	808.19

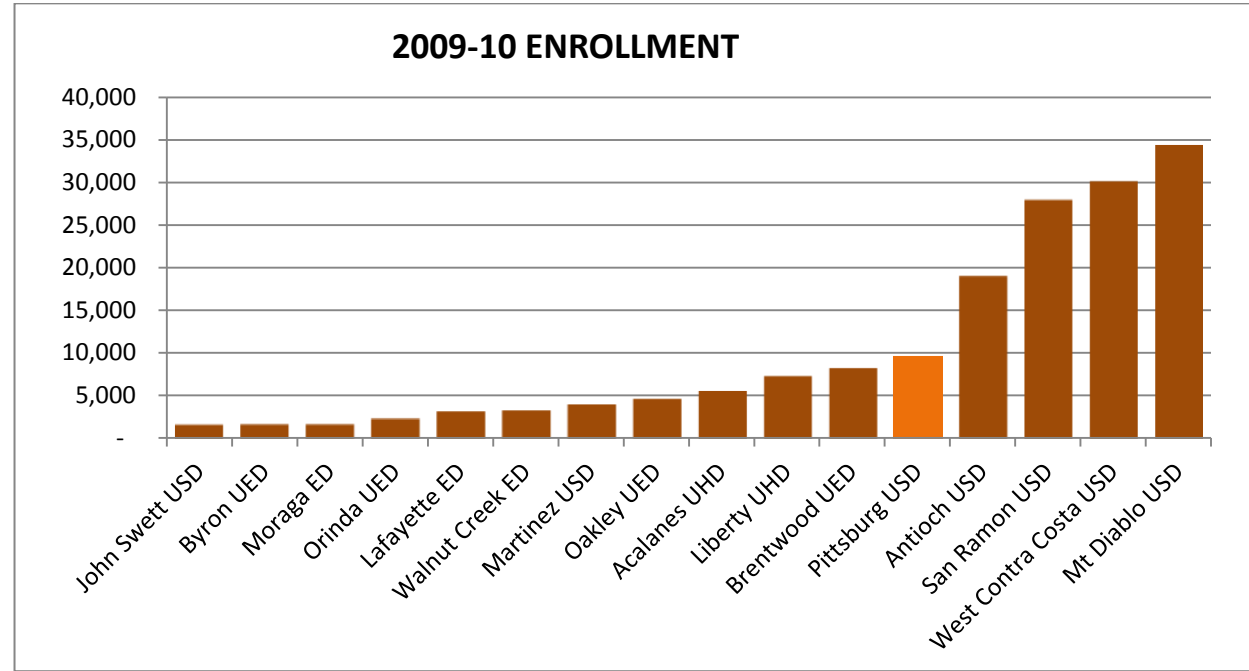
PITTSBURG UNIFIED SCHOOL DISTRICT
BUDGET SUMMARY ALL OTHER FUNDS
BUDGET ADOPTION 2010-11

DESCRIPTION	Child			Deferred		Special Reserves		County Schools				
	Adult Education Fund 11	Development Fund 12	Cafeteria Fund 13	Maintenance Fund 14	Fund 17	Building Fund 21	Capital Facilities Fund 25	Facilities 35	Fund	Special Reserve Fund 40	Retiree Benefits Fund 71	Foundation Trust Fund 73
REVENUES												
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 408,361	\$ -	\$ 3,089,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ 1,738,754	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ 15,868,322	\$ -	\$ -	\$ -	\$ -
Local Revenues	\$ 193,545	\$ -	\$ 621,525	\$ -	\$ -	\$ 22,005,000	\$ 3,140,000	\$ 5,000	\$ 18,970,437	\$ 3,000	\$ -	\$ -
Total Revenues	\$ 601,906	\$ 1,738,754	\$ 3,965,735	\$ -	\$ -	\$ 22,005,000	\$ 3,140,000	\$ 15,873,322	\$ 18,970,437	\$ 3,000	\$ -	\$ -
EXPENDITURES												
Certificated Salaries	\$ 1,368,314	\$ 495,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 386,391	\$ 530,340	\$ 1,334,961	\$ -	\$ -	\$ 262,113	\$ -	\$ -	\$ 91,474	\$ -	\$ -	\$ -
Employee Benefits	\$ 323,602	\$ 507,918	\$ 526,131	\$ -	\$ -	\$ 67,046	\$ -	\$ -	\$ 39,989	\$ -	\$ -	\$ -
Books and Supplies	\$ 195,722	\$ 88,350	\$ 1,686,500	\$ -	\$ -	\$ 519,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 410,142	\$ 115,942	\$ 132,300	\$ 258,711	\$ -	\$ 110,000	\$ 125,000	\$ -	\$ 18,967,437	\$ -	\$ 10,400	\$ -
Capital Outlay	\$ 112,386	\$ 250	\$ 35,000	\$ -	\$ -	\$ 5,533,252	\$ -	\$ 15,873,322	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,366,222	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 283,874	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,080,431	\$ 1,738,754	\$ 3,884,892	\$ 258,711	\$ -	\$ 6,491,582	\$ 2,491,222	\$ 15,873,322	\$ 19,098,900	\$ -	\$ 10,400	\$ -
OTHER FINANCING SOURCES (USES)												
Transfers In from Other Funds	\$ 1,897,766	\$ -	\$ -	\$ -	\$ 2,313,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ 1,897,766	\$ -	\$ -	\$ -	\$ 2,313,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE(DECREASE)												
IN FUND BALANCE	\$ (580,759)	\$ -	\$ 80,843	\$ (258,711)	\$ 2,313,405	\$ 15,513,418	\$ 648,778	\$ -	\$ (128,463)	\$ 3,000	\$ (10,400)	\$ -
FUND BALANCE												
Budgeted Beginning Fund Balance	\$ 1,079,033	\$ 173,751.00	\$ 140,134.00	\$ 258,710	\$ 5,063,602	\$ 3,865,308	\$ 32,513,355	\$ 341,356	\$ 10,386,371	\$ 60	\$ 98,640	\$ -
Adjust for Unaudited Actuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adjustments/Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance	\$ 1,079,033	\$ 173,751.00	\$ 140,134.00	\$ 258,710	\$ 5,063,602	\$ 3,865,308	\$ 32,513,355	\$ 341,356	\$ 10,386,371	\$ 60	\$ 98,640	\$ -
Ending Fund Balance	\$ 498,274	\$ 173,751.00	\$ 220,977.00	\$ (1)	\$ 7,377,007	\$ 19,378,726	\$ 33,162,133	\$ 341,356	\$ 10,257,908	\$ 3,060	\$ 88,240	\$ -
COMPONENTS OF FUND BALANCE												
Reserved Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Fund Balance	\$ 498,274	\$ 173,751	\$ 220,977	\$ (1)	\$ 7,377,007	\$ 19,378,726	\$ 33,162,133	\$ 341,356	\$ 10,257,908	\$ 3,060	\$ 88,240	\$ -

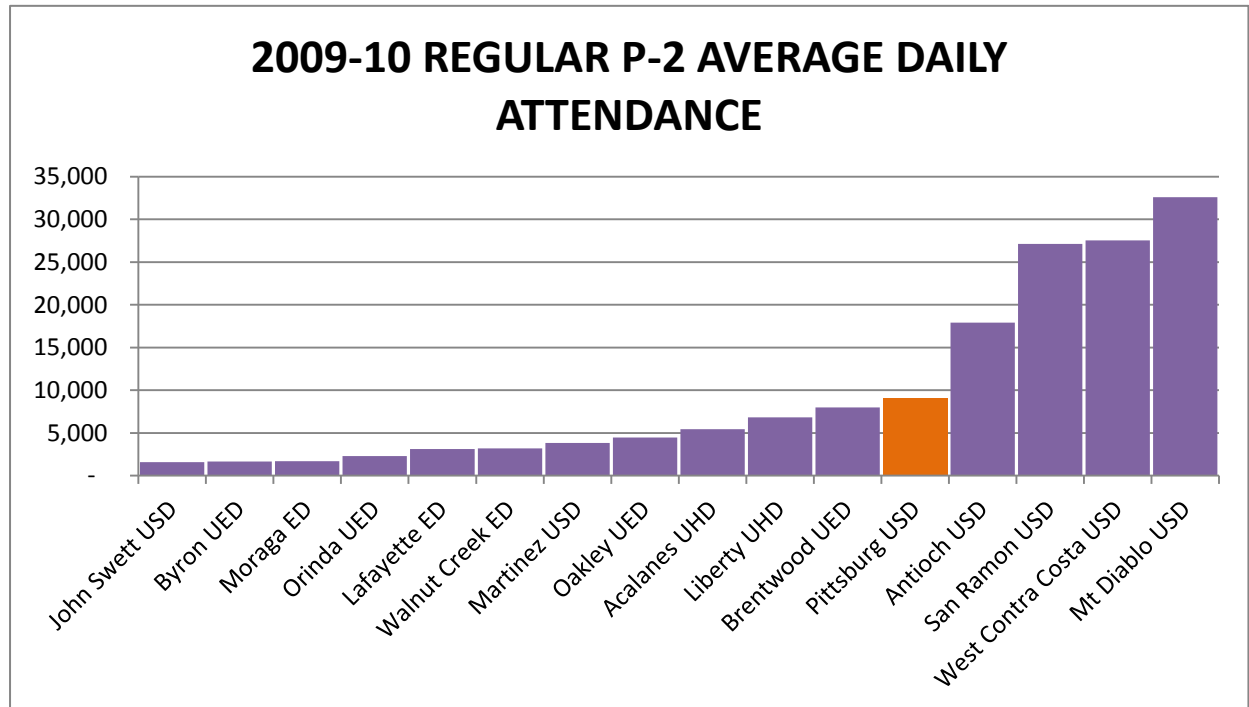


COMPARATIVE ANALYSIS OF DISTRICT STUDENT AND FINANCIAL DATA FOR PITTSBURG USD 2009-2010

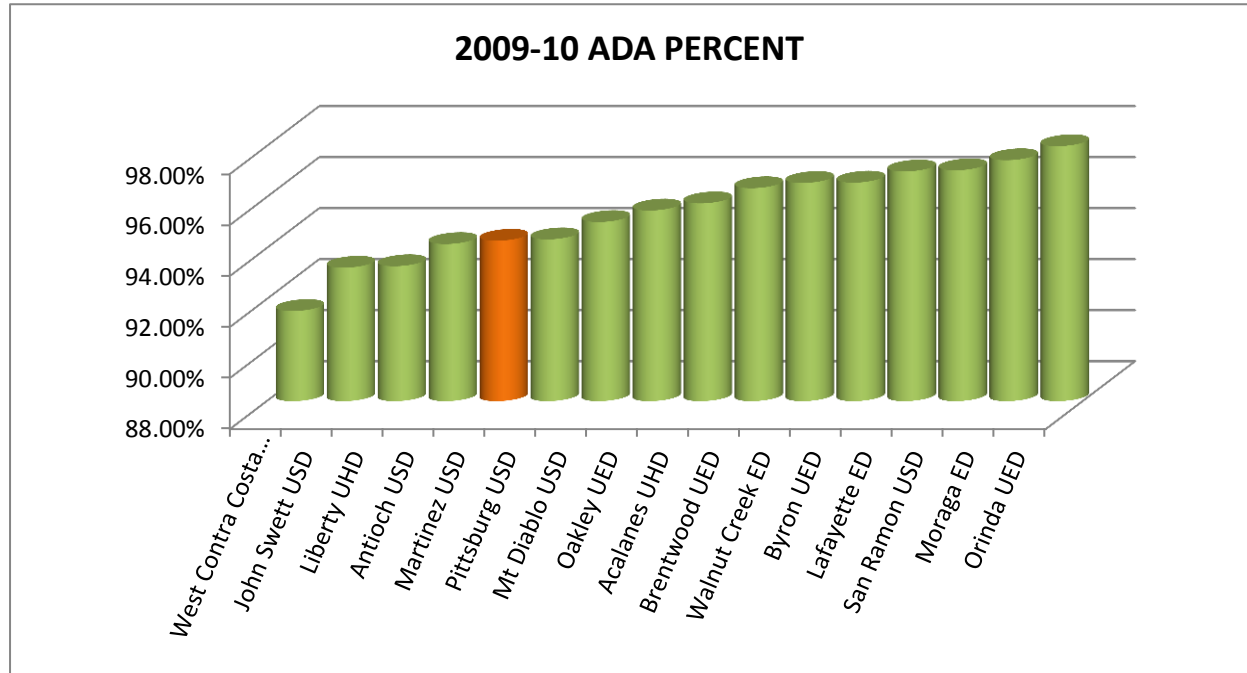
ENROLLMENT	STUDENTS
John Swett USD	1,670
Byron UED	1,690
Moraga ED	1,723
Orinda UED	2,345
Lafayette ED	3,205
Walnut Creek ED	3,309
Martinez USD	4,045
Oakley UED	4,662
Acalanes UHD	5,654
Liberty UHD	7,290
Brentwood UED	8,273
Pittsburg USD	9,617
Antioch USD	19,007
San Ramon USD	27,937
West Contra Costa USD	30,087
Mt Diablo USD	34,316



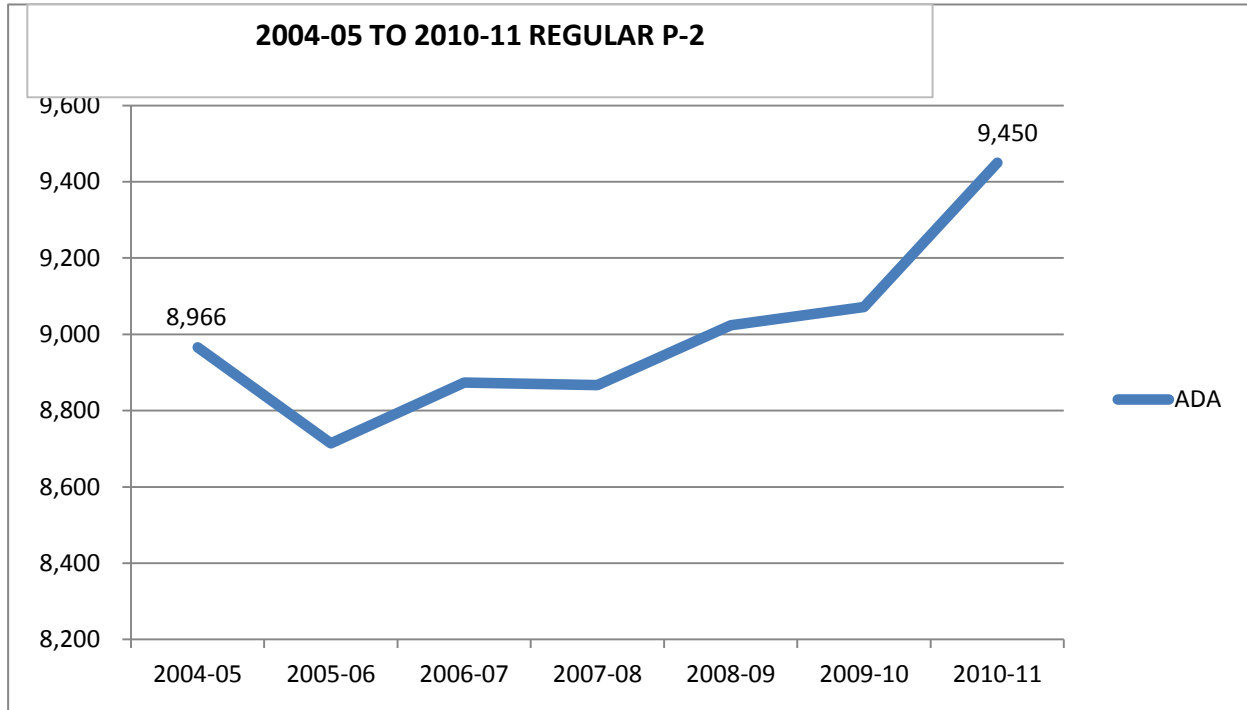
REGULAR AVERAGE DAILY ATTENDANCE	ADA
John Swett USD	1,557
Byron UED	1,632
Moraga ED	1,679
Orinda UED	2,298
Lafayette ED	3,109
Walnut Creek ED	3,195
Martinez USD	3,814
Oakley UED	4,451
Acalanes UHD	5,414
Liberty UHD	6,801
Brentwood UED	7,971
Pittsburg USD	9,073
Antioch USD	17,897
San Ramon USD	27,113
West Contra Costa USD	27,540
Mt Diablo USD	32,608



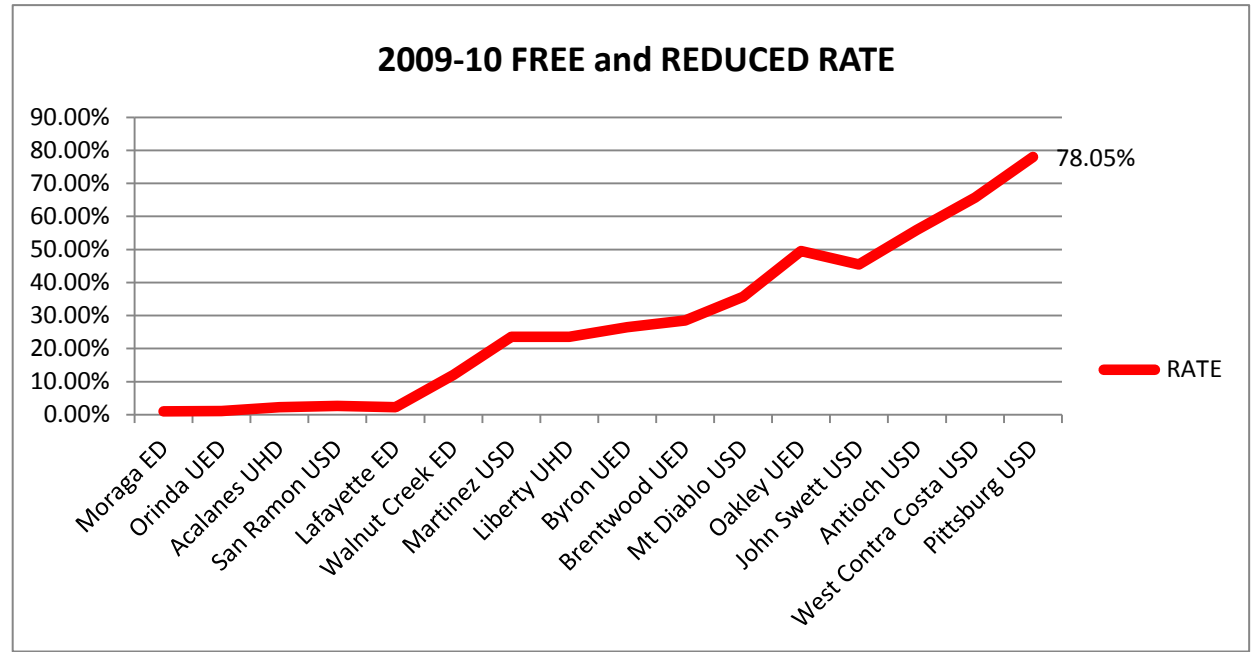
ADA PERCENT	ADA RATE
West Contra Costa USD	91.53%
John Swett USD	93.23%
Liberty UHD	93.29%
Antioch USD	94.16%
Martinez USD	94.29%
Pittsburg USD	94.34%
Mt Diablo USD	95.02%
Oakley UED	95.47%
Acalanes UHD	95.76%
Brentwood UED	96.35%
Walnut Creek ED	96.55%
Byron UED	96.57%
Lafayette ED	97.00%
San Ramon USD	97.05%
Moraga ED	97.45%
Orinda UED	98.00%



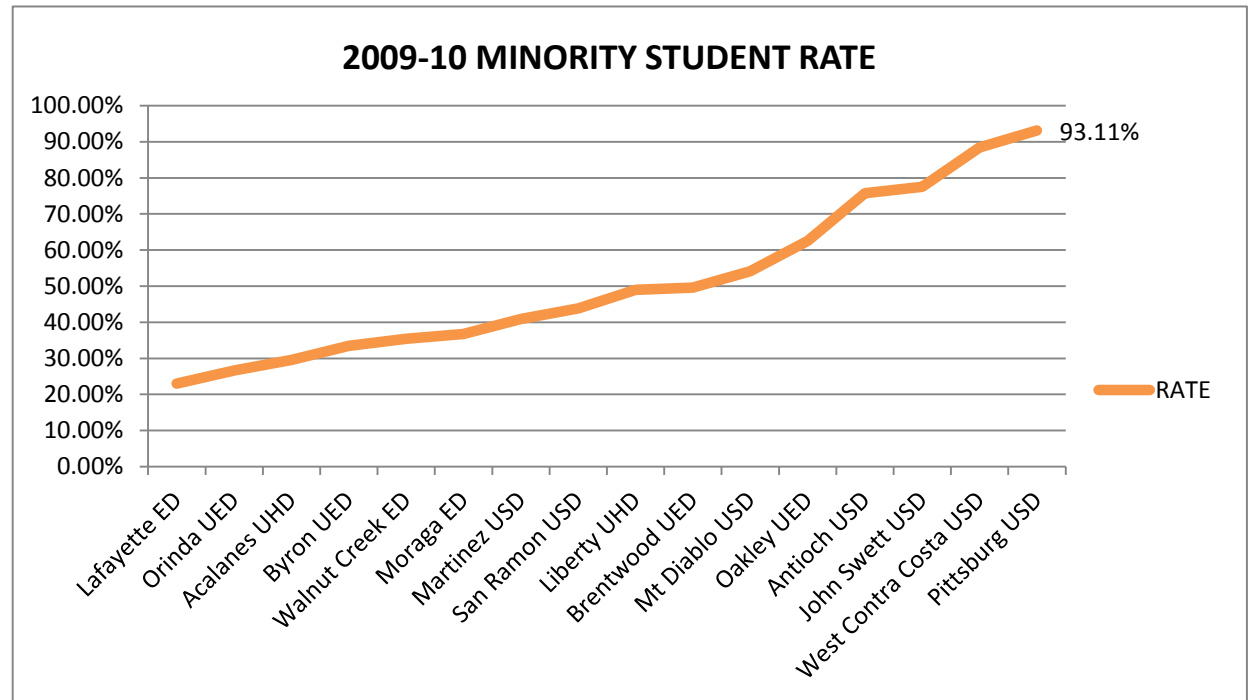
2004-05 TO 2010-11 REGULAR P-2 AVERAGE DAILY ATTENDANCE	ADA
2004-05	8,966
2005-06	8,714
2006-07	8,874
2007-08	8,867
2008-09	9,024
2009-10	9,072
2010-11	9,450



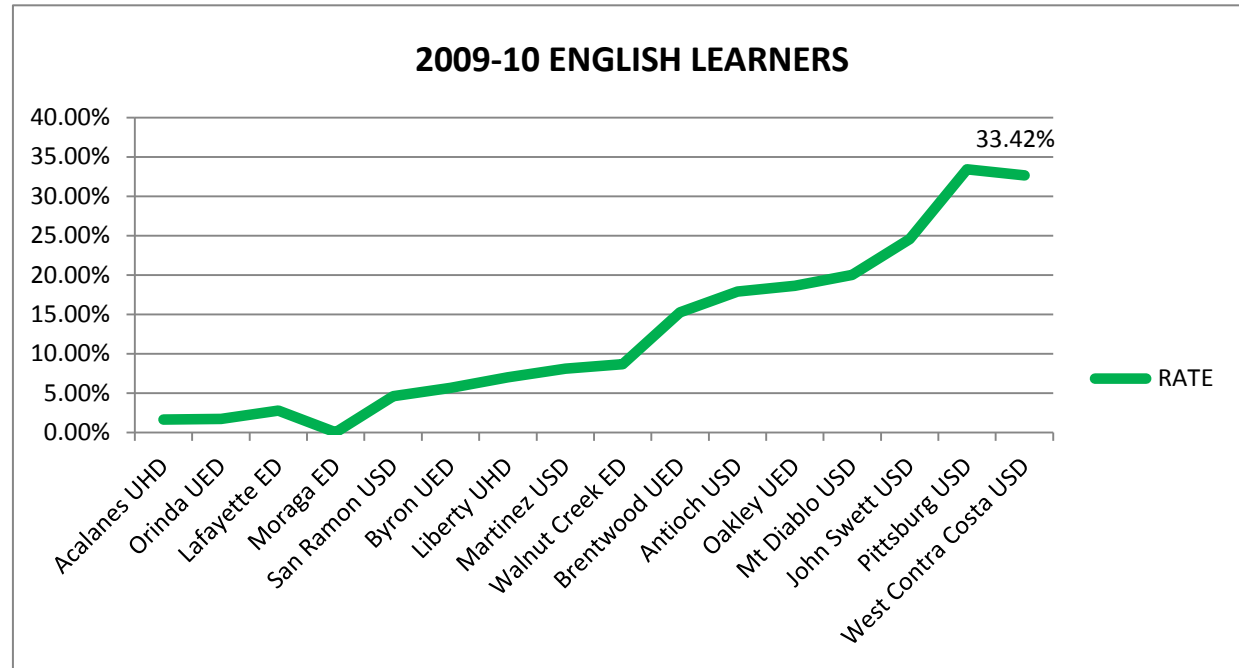
FREE AND REDUCED	RATE
Moraga ED	0.99%
Orinda UED	1.11%
Acalanes UHD	2.26%
San Ramon USD	2.71%
Lafayette ED	2.28%
Walnut Creek ED	12.09%
Martinez USD	23.56%
Liberty UHD	23.54%
Byron UED	26.51%
Brentwood UED	28.51%
Mt Diablo USD	35.67%
Oakley UED	49.53%
John Swett USD	45.45%
Antioch USD	55.90%
West Contra Costa USD	65.67%
Pittsburg USD	78.05%



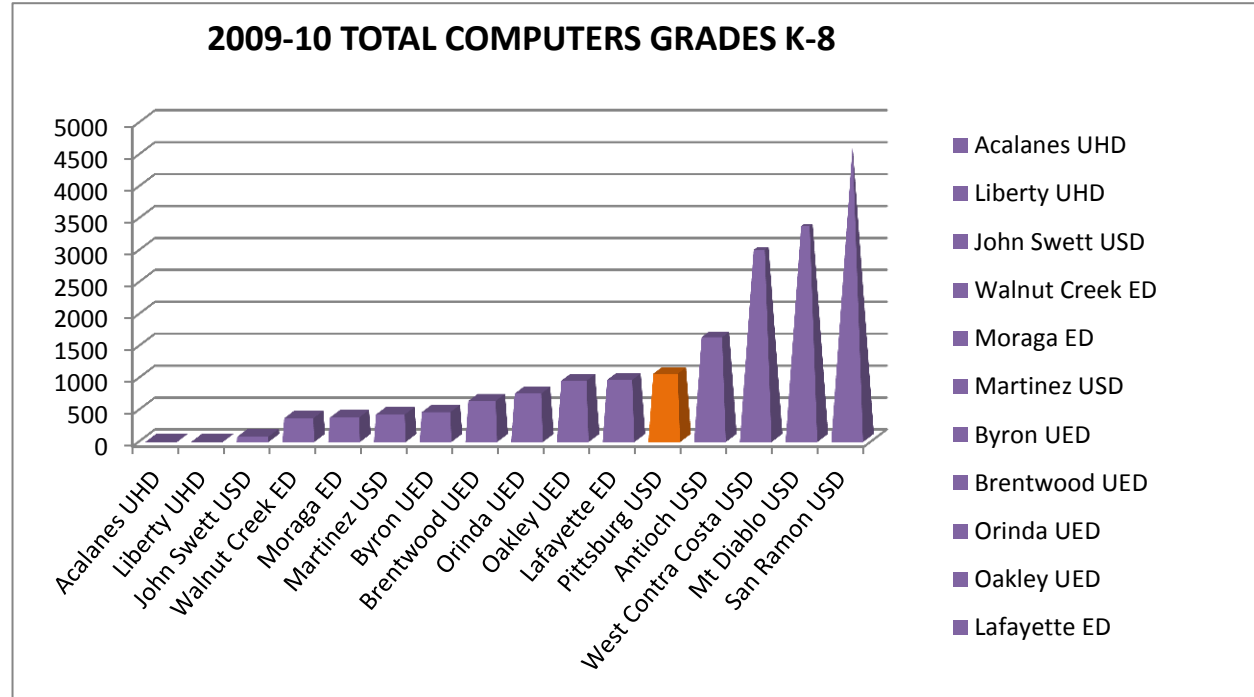
MINORITY STUDENT	RATE
Lafayette ED	23.00%
Orinda UED	26.63%
Acalanes UHD	29.52%
Byron UED	33.49%
Walnut Creek ED	35.39%
Moraga ED	36.74%
Martinez USD	40.89%
San Ramon USD	43.80%
Liberty UHD	48.98%
Brentwood UED	49.56%
Mt Diablo USD	54.10%
Oakley UED	62.57%
Antioch USD	75.72%
John Swett USD	77.49%
West Contra Costa USD	88.39%
Pittsburg USD	93.11%



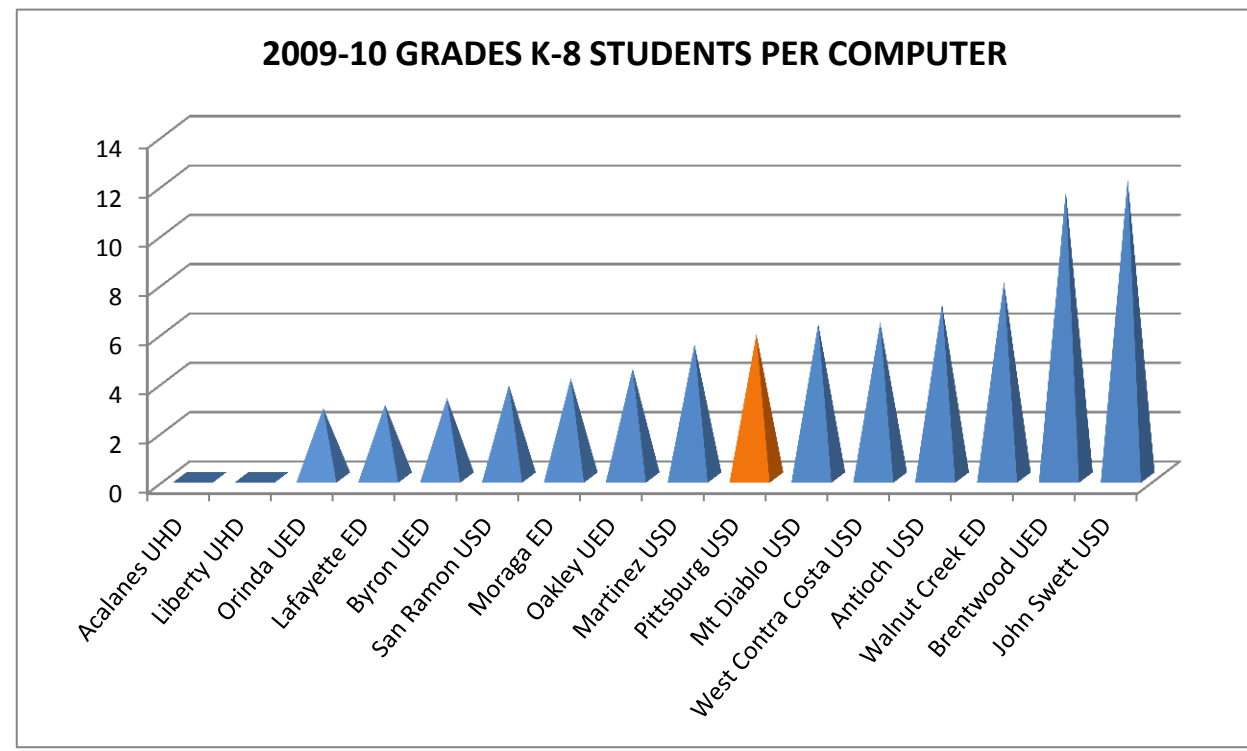
ENGLISH LEARNERS	RATE
Acalanes UHD	1.66%
Orinda UED	1.71%
Lafayette ED	2.78%
Moraga ED	0.02%
San Ramon USD	4.62%
Byron UED	5.68%
Liberty UHD	7.01%
Martinez USD	8.11%
Walnut Creek ED	8.67%
Brentwood UED	15.27%
Antioch USD	17.90%
Oakley UED	18.62%
Mt Diablo USD	20.03%
John Swett USD	24.55%
Pittsburg USD	33.42%
West Contra Costa USD	32.64%



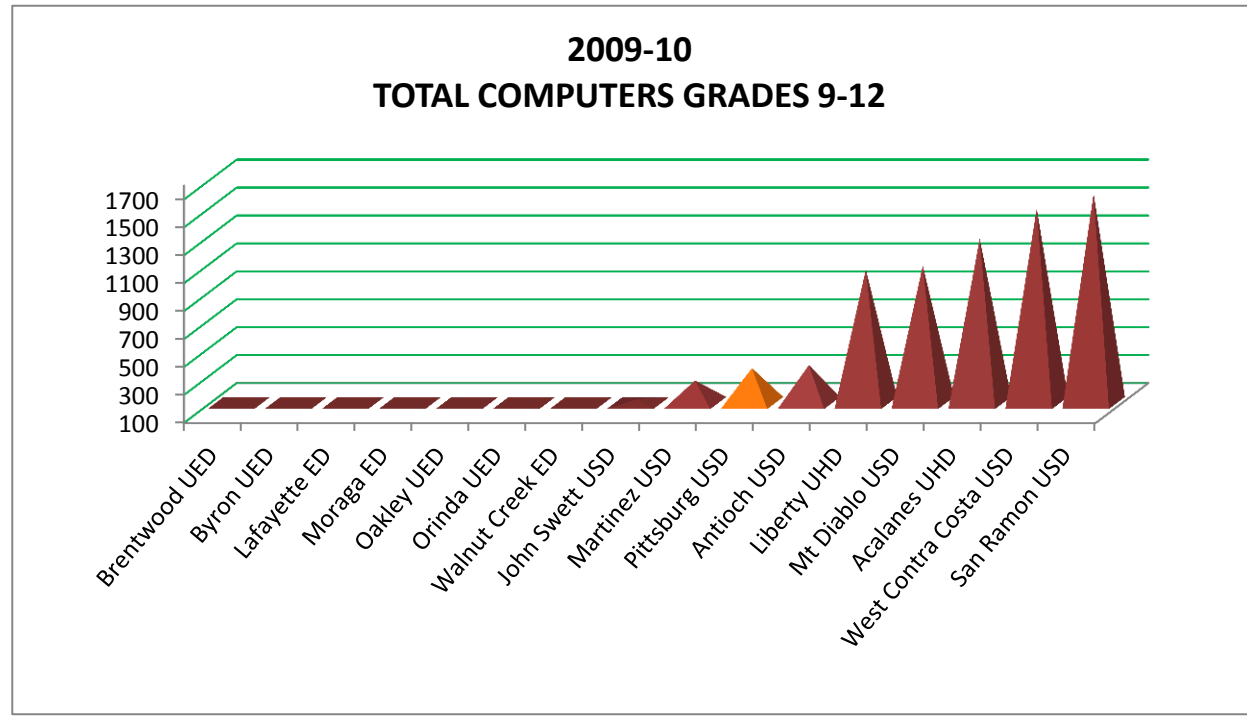
TOTAL COMPUTERS GRADES K-8	COMPUTERS
Acalanes UHD	0
Liberty UHD	0
John Swett USD	81
Walnut Creek ED	368
Moraga ED	379
Martinez USD	425
Byron UED	462
Brentwood UED	635
Orinda UED	748
Oakley UED	948
Lafayette ED	960
Pittsburg USD	1,056
Antioch USD	1,621
West Contra Costa USD	2,969
Mt Diablo USD	3,336
San Ramon USD	4,586



GRADES K-8 STUDENTS PER COMPUTERS	COMPUTERS
Acalanes UHD	0
Liberty UHD	0
Orinda UED	2.82
Lafayette ED	2.96
Byron UED	3.22
San Ramon USD	3.75
Moraga ED	4.02
Oakley UED	4.43
Martinez USD	5.4
Pittsburg USD	5.82
Mt Diablo USD	6.25
West Contra Costa USD	6.3
Antioch USD	7.05
Walnut Creek ED	7.94
Brentwood UED	11.63
John Swett USD	12.12



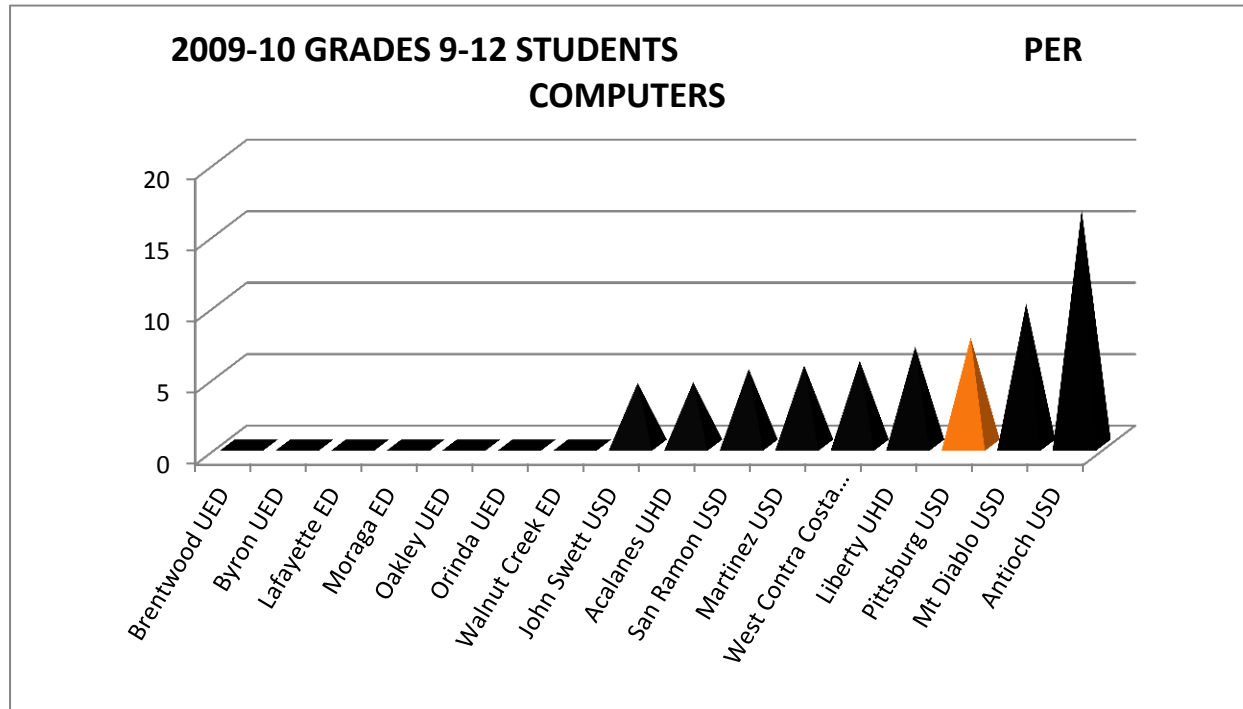
TOTAL COMPUTERS GRADES 9-12	COMPUTERS
Brentwood UED	-
Byron UED	-
Lafayette ED	-
Moraga ED	-
Oakley UED	-
Orinda UED	-
Walnut Creek ED	-
John Swett USD	129
Martinez USD	261
Pittsburg USD	350
Antioch USD	372
Liberty UHD	1,057
Mt Diablo USD	1,085
Acalanes UHD	1,279
West Contra Costa USD	1,494
San Ramon USD	1,601



GRADES 9-12 STUDENT
PER COMPUTERS

COMPUTERS

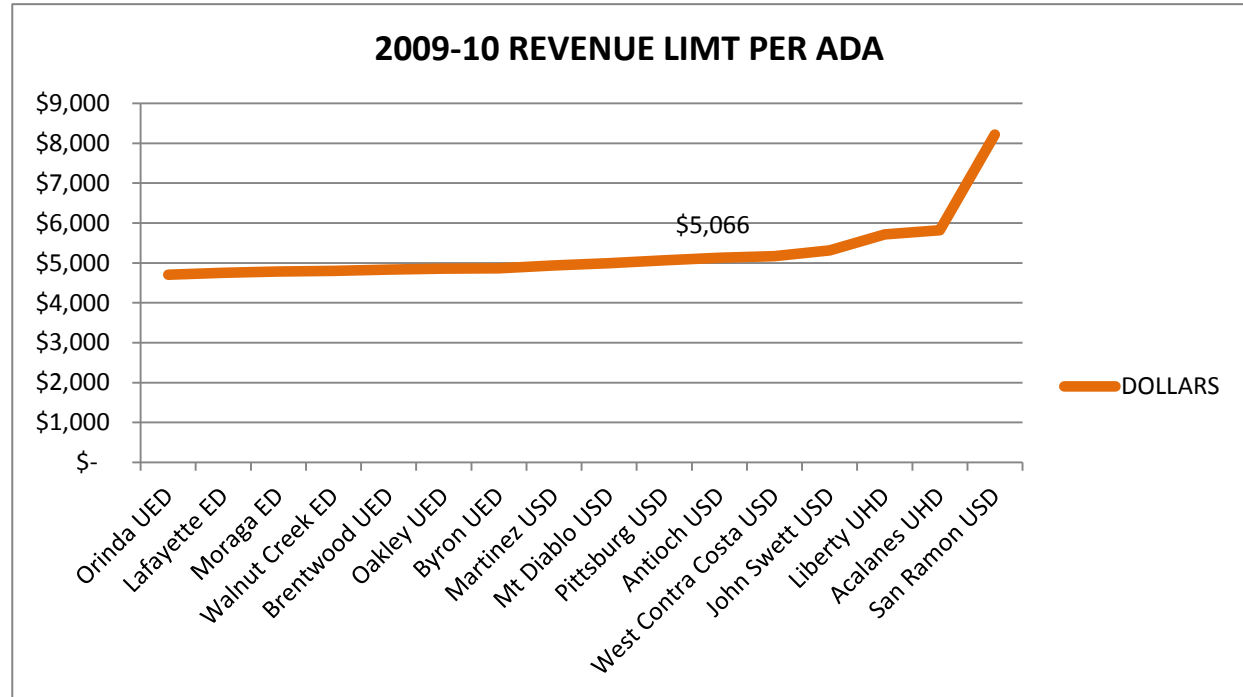
Brentwood UED	0
Byron UED	0
Lafayette ED	0
Moraga ED	0
Oakley UED	0
Orinda UED	0
Walnut Creek ED	0
John Swett USD	4.36
Acalanes UHD	4.42
San Ramon USD	5.35
Martinez USD	5.59
West Contra Costa USD	5.92
Liberty UHD	6.9
Pittsburg USD	7.54
Mt Diablo USD	9.93
Antioch USD	16.51



REVENUE LIMIT
ADA

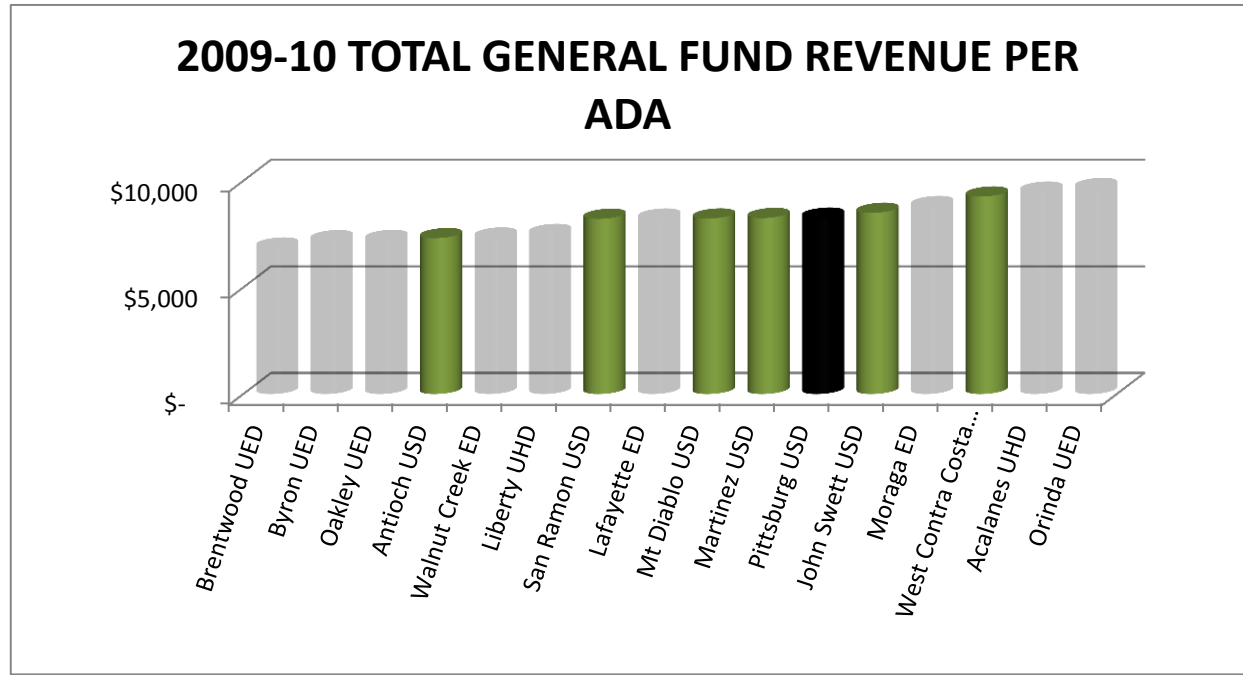
PER
DOLLARS

Orinda UED	\$ 4,705
Lafayette ED	\$ 4,754
Moraga ED	\$ 4,784
Walnut Creek ED	\$ 4,798
Brentwood UED	\$ 4,836
Oakley UED	\$ 4,853
Byron UED	\$ 4,861
Martinez USD	\$ 4,933
Mt Diablo USD	\$ 4,990
Pittsburg USD	\$ 5,066
Antioch USD	\$ 5,127
West Contra Costa USD	\$ 5,168
John Swett USD	\$ 5,317
Liberty UHD	\$ 5,718
Acalanes UHD	\$ 5,820
San Ramon USD	\$ 8,217



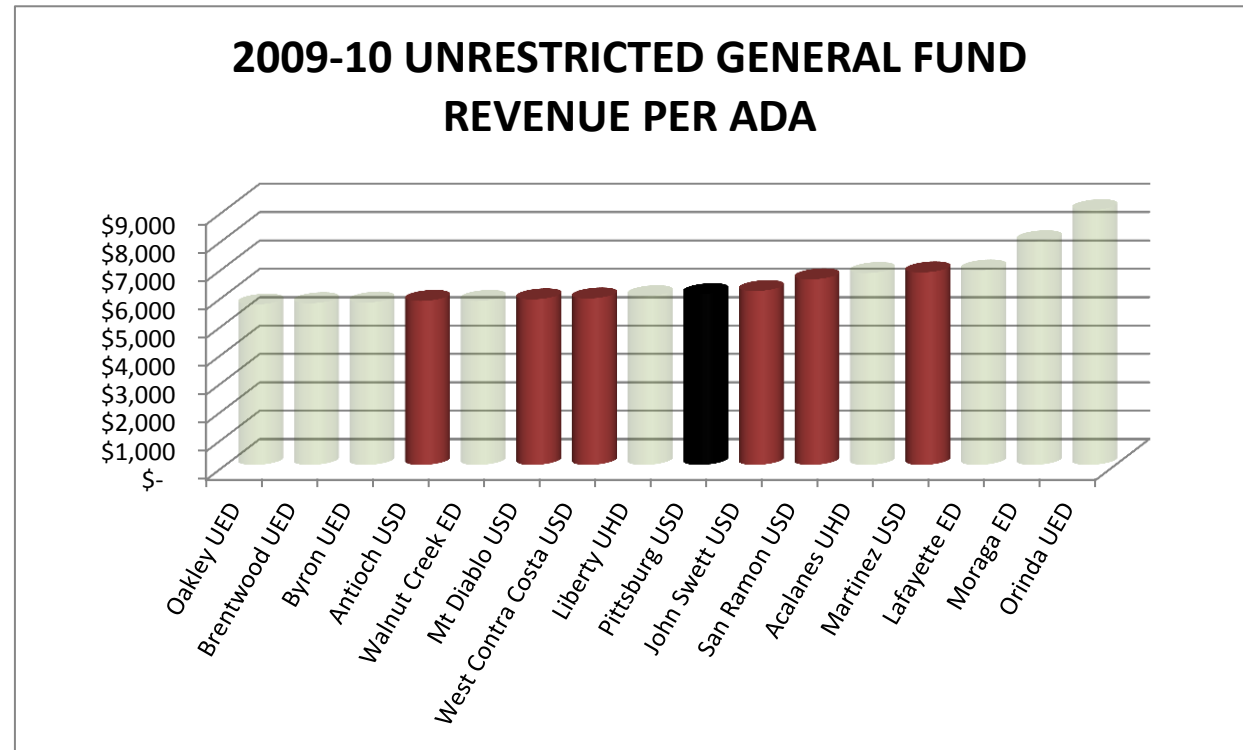
TOTAL GENERAL FUND

REVENUE PER ADA	DOLLARS
Brentwood UED	\$ 6,870
Byron UED	\$ 7,216
Oakley UED	\$ 7,225
Antioch USD	\$ 7,311
Walnut Creek ED	\$ 7,340
Liberty UHD	\$ 7,505
San Ramon USD	\$ 8,217
Lafayette ED	\$ 8,227
Mt Diablo USD	\$ 8,229
Martinez USD	\$ 8,255
Pittsburg USD	\$ 8,270
John Swett USD	\$ 8,496
Moraga ED	\$ 8,814
West Contra Costa USD	\$ 9,262
Acalanes UHD	\$ 9,492
Orinda UED	\$ 9,660



UNRESTRICTED GENERAL

FUND REVENUE PER ADA	DOLLARS
Oakley UED	\$ 5,654
Brentwood UED	\$ 5,703
Byron UED	\$ 5,726
Antioch USD	\$ 5,784
Walnut Creek ED	\$ 5,784
Mt Diablo USD	\$ 5,839
West Contra Costa USD	\$ 5,870
Liberty UHD	\$ 5,951
Pittsburg USD	\$ 6,025
John Swett USD	\$ 6,132
San Ramon USD	\$ 6,544
Acalanes UHD	\$ 6,767
Martinez USD	\$ 6,788
Lafayette ED	\$ 6,855
Moraga ED	\$ 7,887
Orinda UED	\$ 8,982



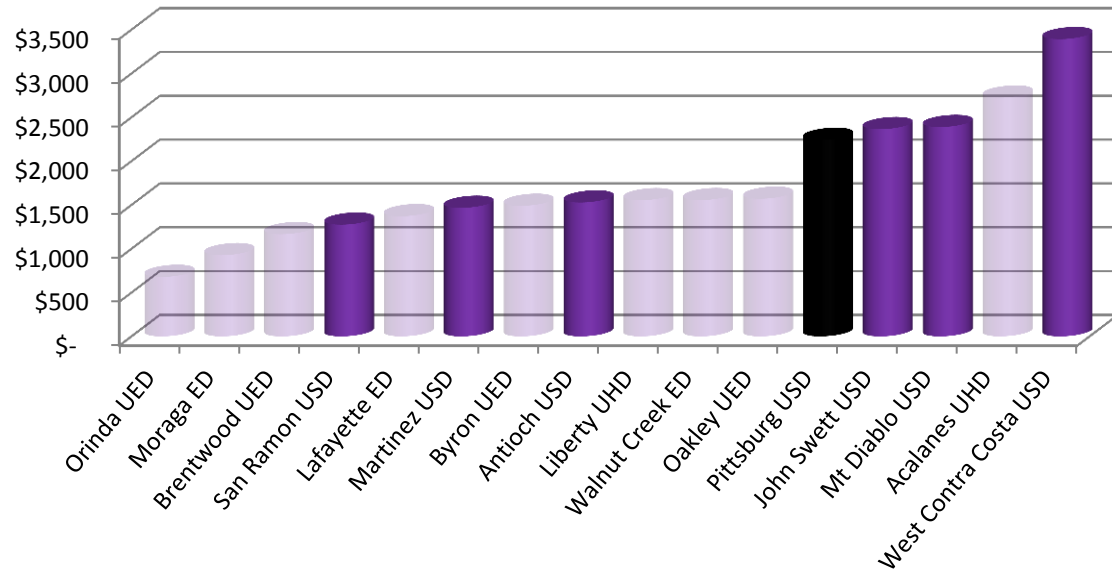
RESTRICTED GENERAL
FUND REVENUE LIMIT
PER ADA

DOLLARS

Orinda UED	\$	679
Moraga ED	\$	927
Brentwood UED	\$	1,167
San Ramon USD	\$	1,275
Lafayette ED	\$	1,372
Martinez USD	\$	1,467
Byron UED	\$	1,490
Antioch USD	\$	1,528
Liberty UED	\$	1,554
Walnut Creek ED	\$	1,555
Oakley UED	\$	1,571
Pittsburg USD	\$	2,243
John Swett USD	\$	2,365
Mt Diablo USD	\$	2,389
Acalanes UHD	\$	2,725
West Contra Costa USD	\$	3,392

2009-10 RESTRICTED GENERAL FUND
LIMIT PER ADA

REVENUE



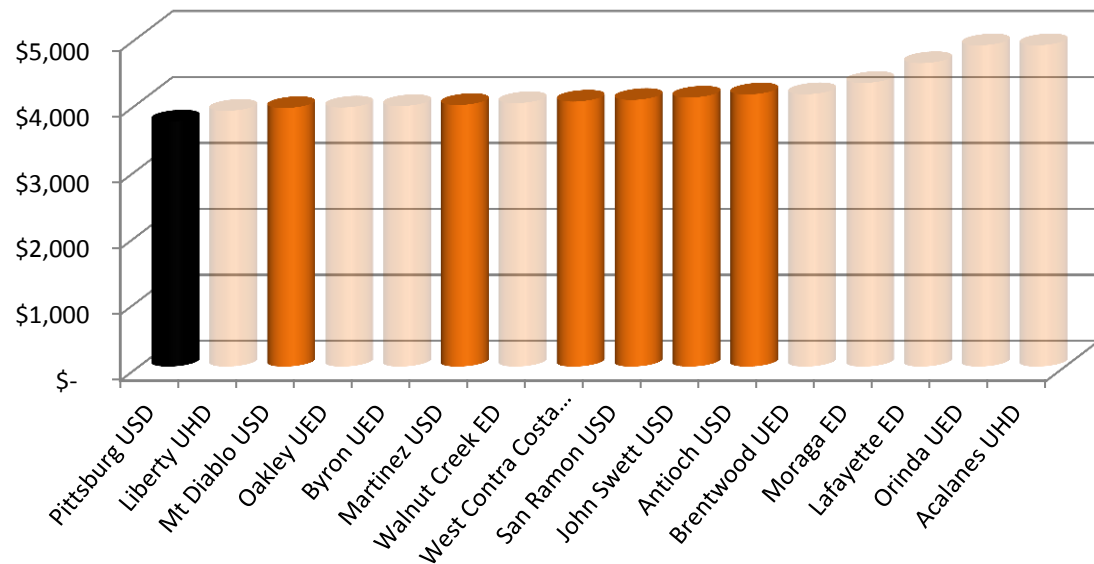
CERTIFICATED SALARIES

PER ADA

DOLLARS

Pittsburg USD	\$	3,717
Liberty UHD	\$	3,879
Mt Diablo USD	\$	3,921
Oakley UED	\$	3,929
Byron UED	\$	3,951
Martinez USD	\$	3,967
Walnut Creek ED	\$	3,996
West Contra Costa USD	\$	4,019
San Ramon USD	\$	4,044
John Swett USD	\$	4,080
Antioch USD	\$	4,127
Brentwood UED	\$	4,130
Moraga ED	\$	4,302
Lafayette ED	\$	4,602
Orinda UED	\$	4,872
Acalanes UHD	\$	4,873

2009-10 CERTIFICATED SALARIES PER ADA

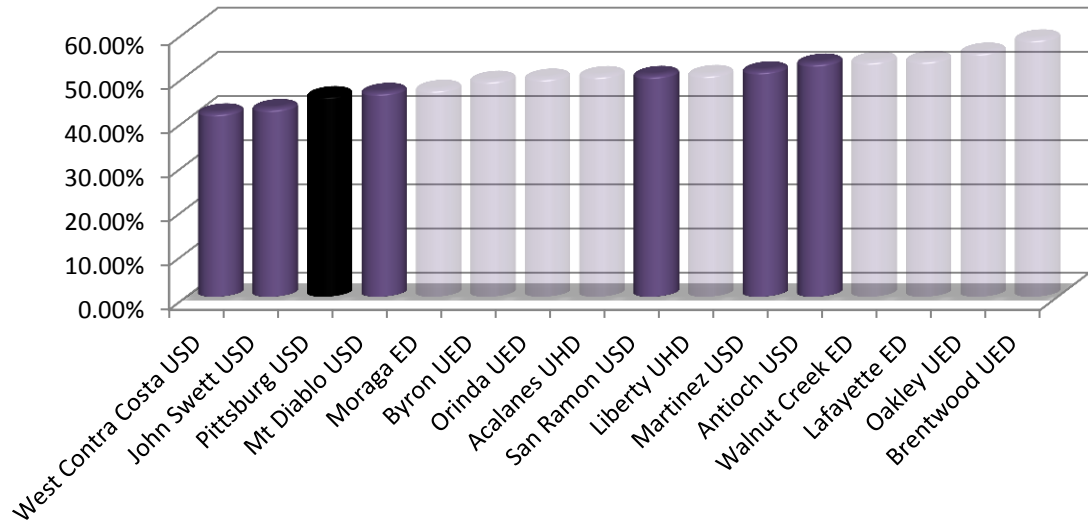


CERTIFICATED SALARIES AS
A % OF TOTAL EXPENSE

	RATE
West Contra Costa USD	41.78%
John Swett USD	42.76%
Pittsburg USD	45.69%
Mt Diablo USD	46.43%
Moraga ED	47.12%
Byron UED	49.17%
Orinda UED	49.66%
Acalanes UHD	50.24%
San Ramon USD	50.27%
Liberty UHD	50.48%
Martinez USD	51.30%
Antioch USD	53.06%
Walnut Creek ED	53.49%
Lafayette ED	53.68%
Oakley UED	55.55%
Brentwood UED	58.53%

**2009-10 CERTIFICATED SALARIES
% OF TOTAL EXPENSE**

AS A

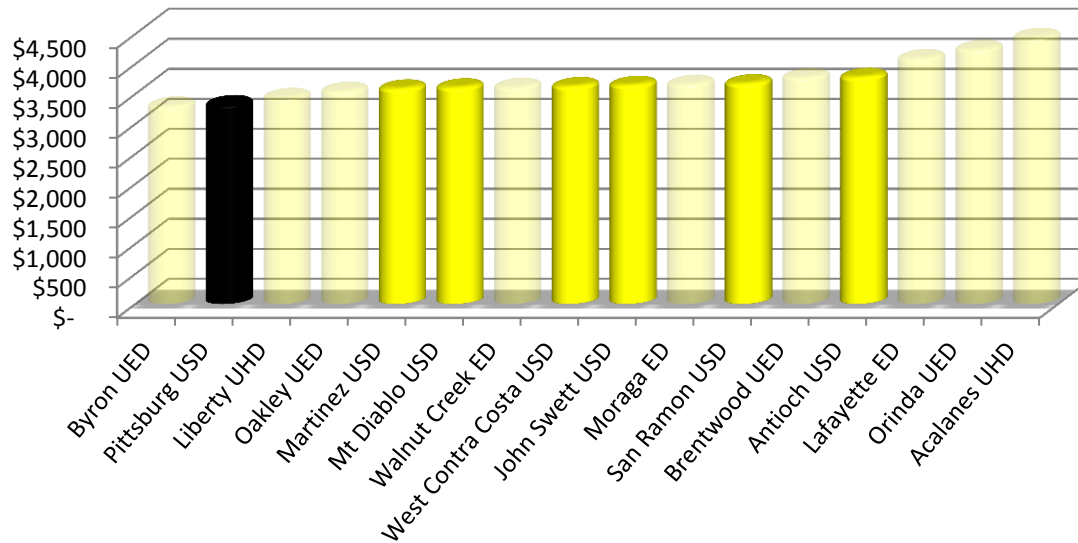


CERTIFICATED NON-
MANAGEMENT SALARIES
PER ADA

DOLLARS

	DOLLARS
Byron UED	\$ 3,306
Pittsburg USD	\$ 3,329
Liberty UHD	\$ 3,447
Oakley UED	\$ 3,551
Martinez USD	\$ 3,589
Mt Diablo USD	\$ 3,608
Walnut Creek ED	\$ 3,617
West Contra Costa USD	\$ 3,629
John Swett USD	\$ 3,649
Moraga ED	\$ 3,668
San Ramon USD	\$ 3,677
Brentwood UED	\$ 3,780
Antioch USD	\$ 3,782
Lafayette ED	\$ 4,095
Orinda UED	\$ 4,249
Acalanes UHD	\$ 4,449

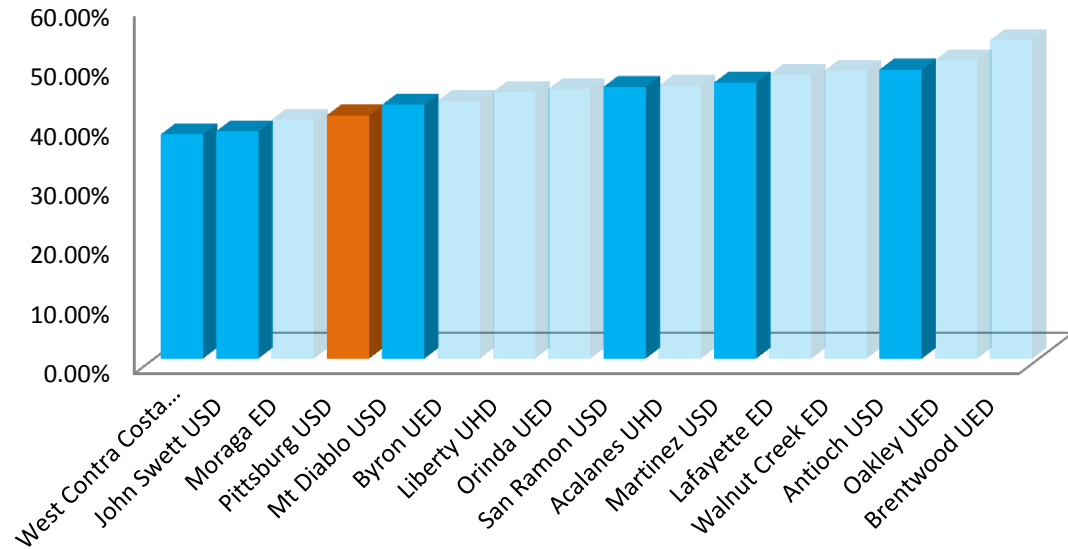
**2009-10 CERTIFICATED NON-MANAGEMENT SALARIES
PER ADA**



CERTIFICATED NON-MANAGEMENT SALARIES AS A % OF TOTAL EXPENSE

	RATE
West Contra Costa USD	37.72%
John Swett USD	38.24%
Moraga ED	40.17%
Pittsburg USD	40.92%
Mt Diablo USD	42.72%
Byron UED	43.33%
Liberty UHD	44.86%
Orinda UED	45.31%
San Ramon USD	45.71%
Acalanes UHD	45.88%
Martinez USD	46.42%
Lafayette ED	47.77%
Walnut Creek ED	48.41%
Antioch USD	48.63%
Oakley UED	50.21%
Brentwood UED	53.58%

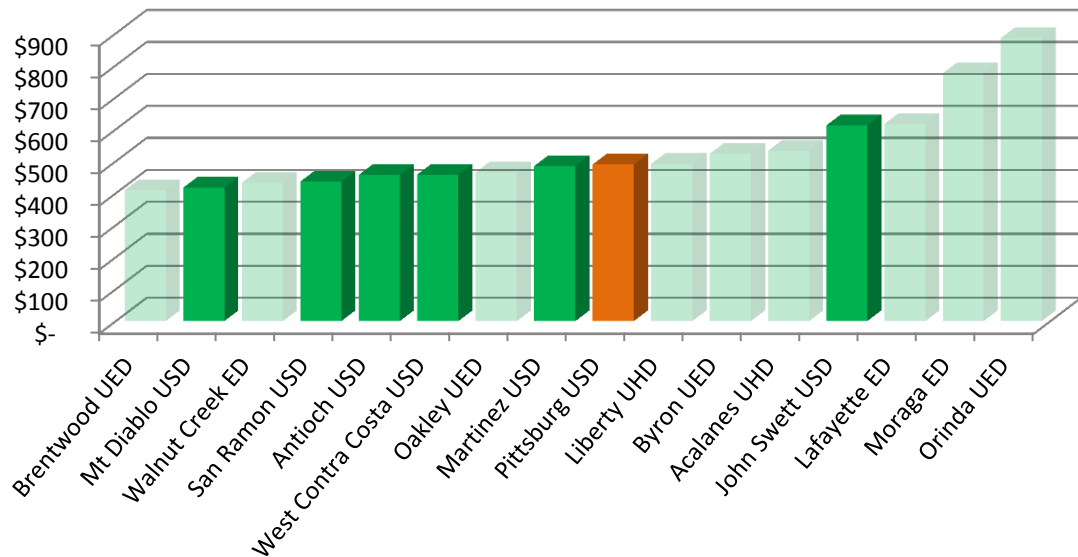
2009-10 CERTIFICATED NON-MANAGEMENT SALARIES AS A % OF TOTAL EXPENSE



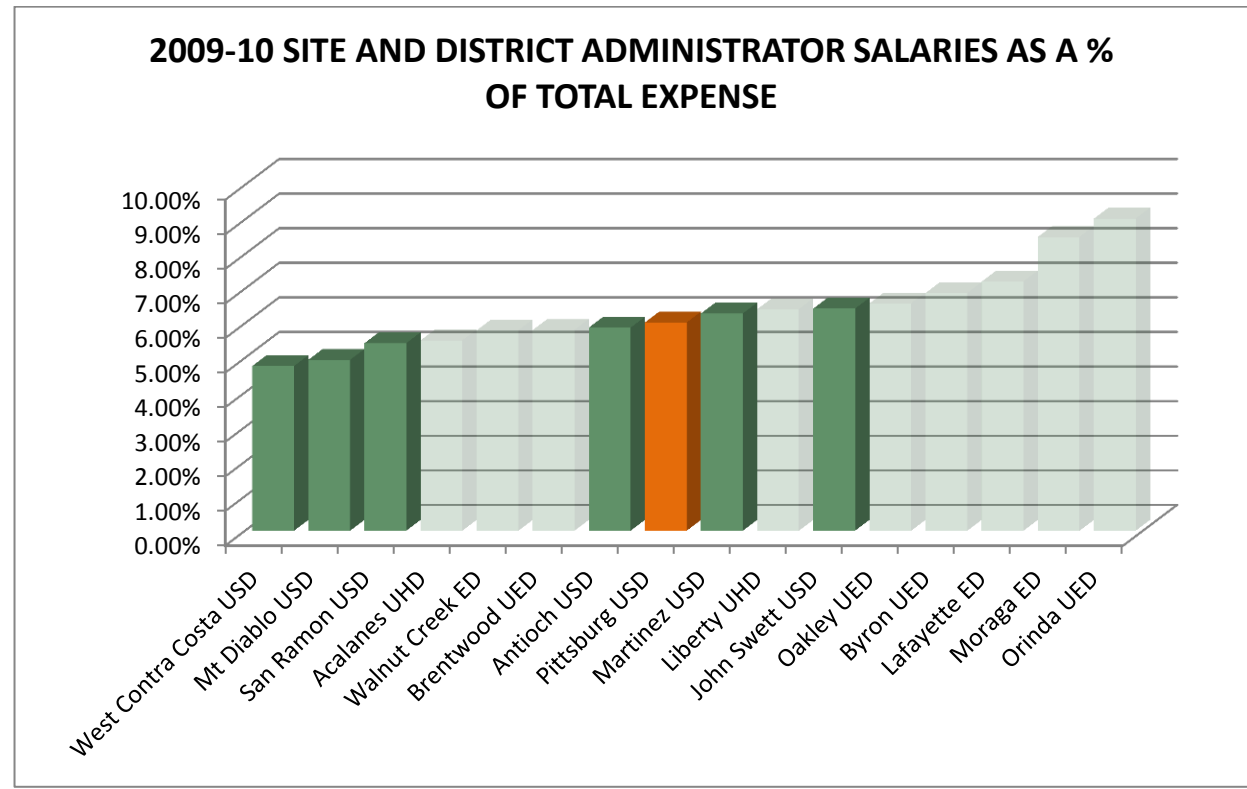
SITE AND DISTRICT ADMINISTRATOR SALARIES PER ADA

	PER ADA	DOLLARS
Brentwood UED	\$	409
Mt Diablo USD	\$	417
Walnut Creek ED	\$	432
San Ramon USD	\$	436
Antioch USD	\$	457
West Contra Costa USD	\$	458
Oakley UED	\$	465
Martinez USD	\$	485
Pittsburg USD	\$	490
Liberty UHD	\$	492
Byron UED	\$	523
Acalanes UHD	\$	533
John Swett USD	\$	612
Lafayette ED	\$	617
Moraga ED	\$	775
Orinda UED	\$	885

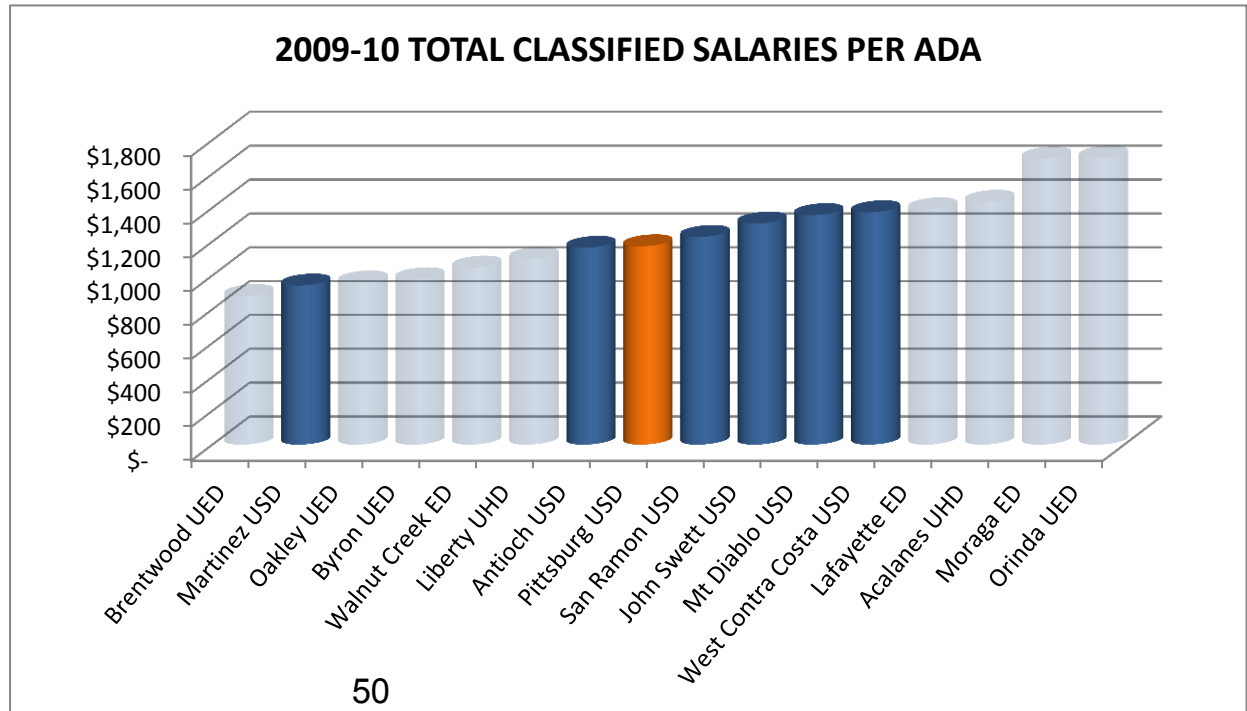
2009-10 SITE AND DISTRICT ADMINISTRATOR SALARIES PER ADA



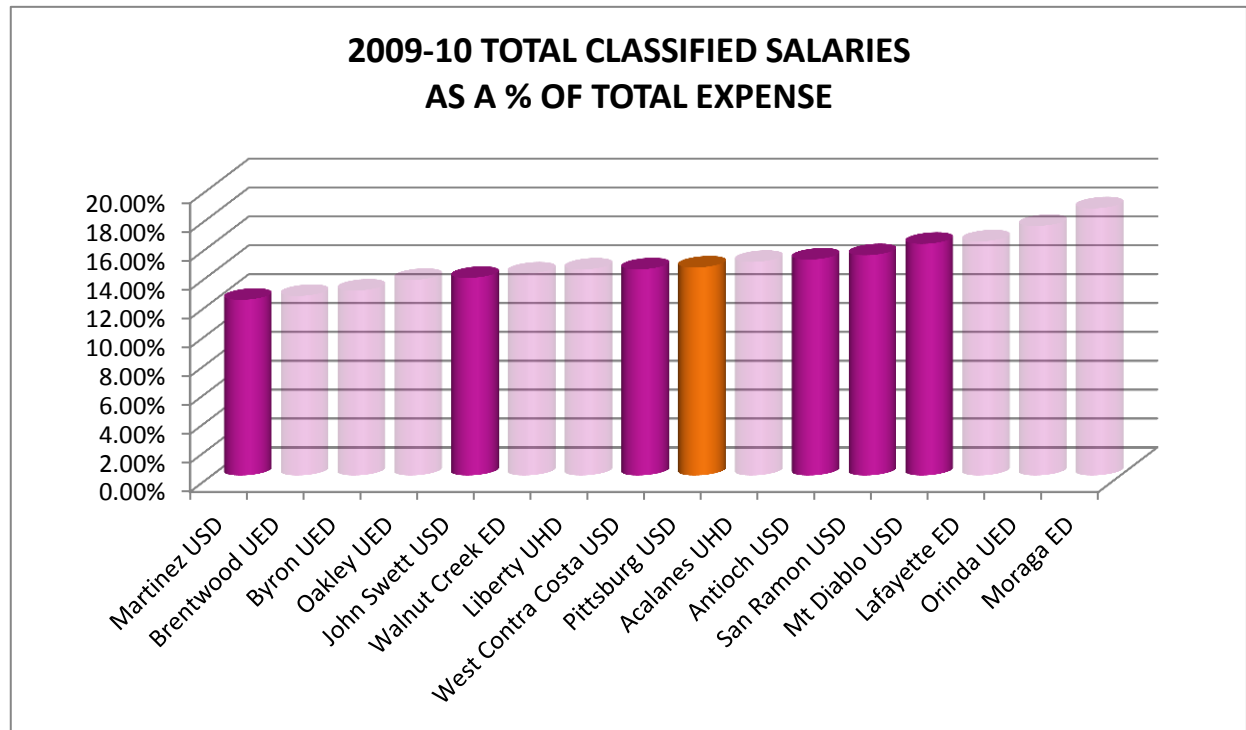
SITE AND DISTRICT ADMINISTRATOR SALARIES AS A % OF TOTAL EXPENSE	RATE
West Contra Costa USD	4.76%
Mt Diablo USD	4.94%
San Ramon USD	5.42%
Acalanes UHD	5.50%
Walnut Creek ED	5.79%
Brentwood UED	5.80%
Antioch USD	5.87%
Pittsburg USD	6.02%
Martinez USD	6.28%
Liberty UHD	6.40%
John Swett USD	6.42%
Oakley UED	6.57%
Byron UED	6.87%
Lafayette ED	7.20%
Moraga ED	8.49%
Orinda UED	9.02%



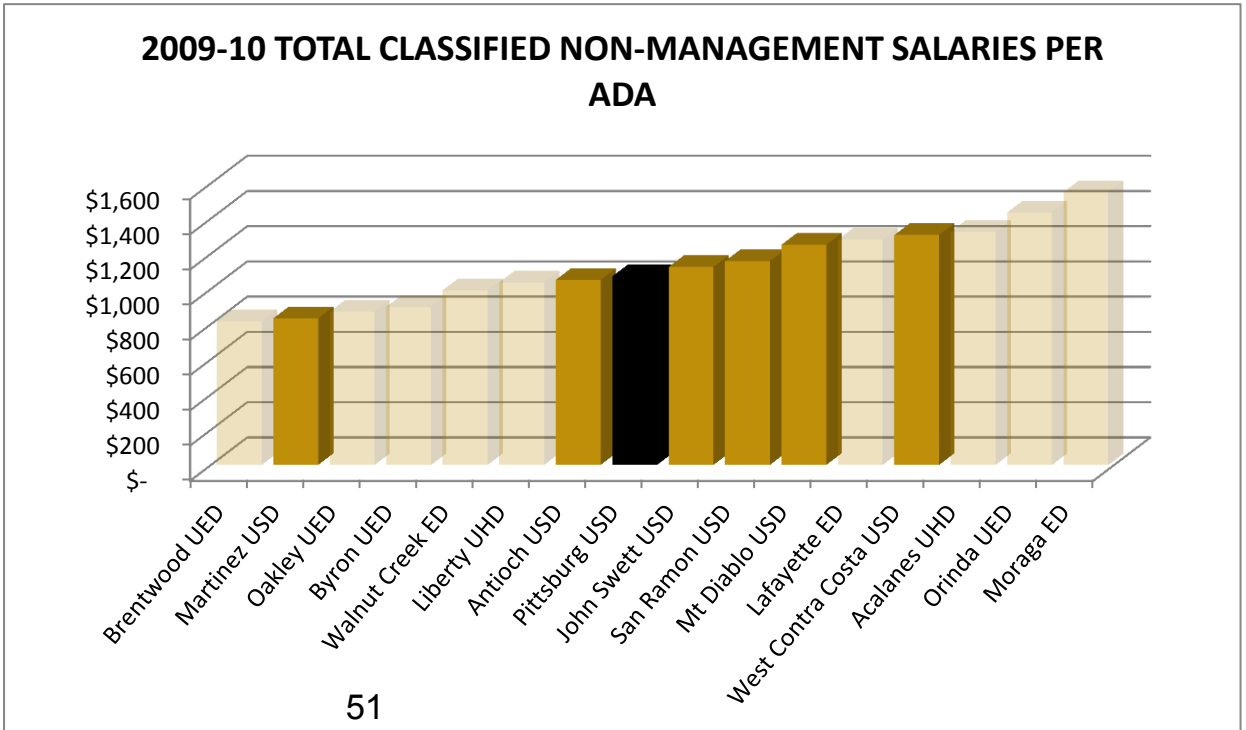
TOTAL CLASSIFIED SALARIES PER ADA	DOLLARS
Brentwood UED	\$ 878
Martinez USD	\$ 940
Oakley UED	\$ 958
Byron UED	\$ 977
Walnut Creek ED	\$ 1,046
Liberty UHD	\$ 1,097
Antioch USD	\$ 1,163
Pittsburg USD	\$ 1,172
San Ramon USD	\$ 1,227
John Swett USD	\$ 1,306
Mt Diablo USD	\$ 1,356
West Contra Costa USD	\$ 1,373
Lafayette ED	\$ 1,390
Acalanes UHD	\$ 1,435
Moraga ED	\$ 1,690
Orinda UED	\$ 1,696



TOTAL CLASSIFIED SALARIES AS A % OF TOTAL EXPENSE	RATE
Martinez USD	12.17%
Brentwood UED	12.44%
Byron UED	12.81%
Oakley UED	13.55%
John Swett USD	13.69%
Walnut Creek ED	13.99%
Liberty UHD	14.27%
West Contra Costa USD	14.28%
Pittsburg USD	14.41%
Acalanes UHD	14.80%
Antioch USD	14.96%
San Ramon USD	15.26%
Mt Diablo USD	16.05%
Lafayette ED	16.22%
Orinda UED	17.29%
Moraga ED	18.51%



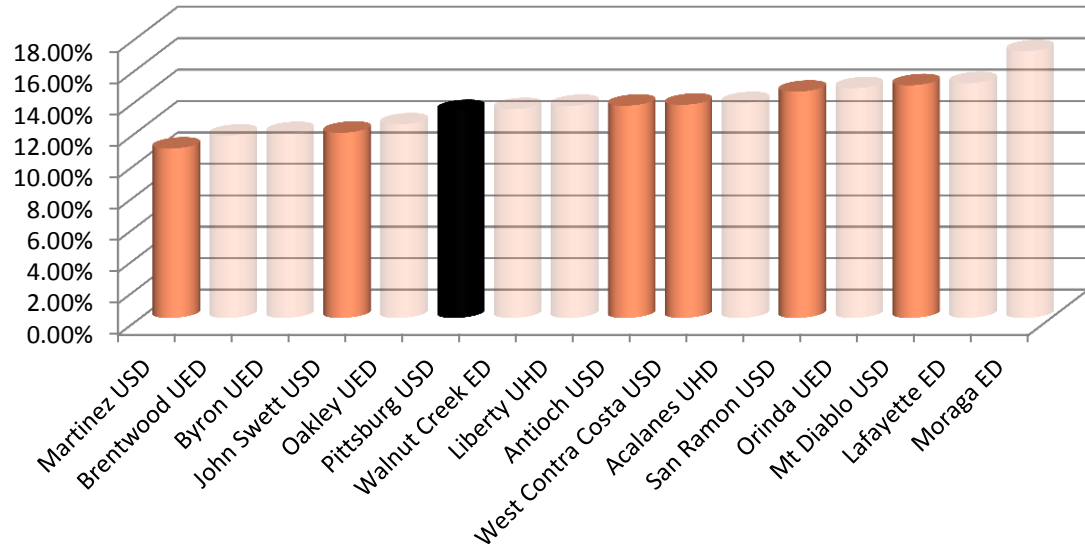
TOTAL CLASSIFIED NON-MANAGEMENT SALARIES PER ADA	DOLLARS
Brentwood UED	\$ 818
Martinez USD	\$ 833
Oakley UED	\$ 871
Byron UED	\$ 898
Walnut Creek ED	\$ 993
Liberty UHD	\$ 1,037
Antioch USD	\$ 1,051
Pittsburg USD	\$ 1,071
John Swett USD	\$ 1,125
San Ramon USD	\$ 1,158
Mt Diablo USD	\$ 1,251
Lafayette ED	\$ 1,280
West Contra Costa USD	\$ 1,306
Acalanes UHD	\$ 1,325
Orinda UED	\$ 1,434
Moraga ED	\$ 1,550



TOTAL CLASSIFIED NON-MANAGEMENT SALARIES AS A % OF TOTAL EXPENSE

	RATE
Martinez USD	10.78%
Brentwood UED	11.60%
Byron UED	11.77%
John Swett USD	11.79%
Oakley UED	12.32%
Pittsburg USD	13.17%
Walnut Creek ED	13.29%
Liberty UHD	13.49%
Antioch USD	13.51%
West Contra Costa USD	13.57%
Acalanes UHD	13.67%
San Ramon USD	14.40%
Orinda UED	14.62%
Mt Diablo USD	14.81%
Lafayette ED	14.94%
Moraga ED	16.98%

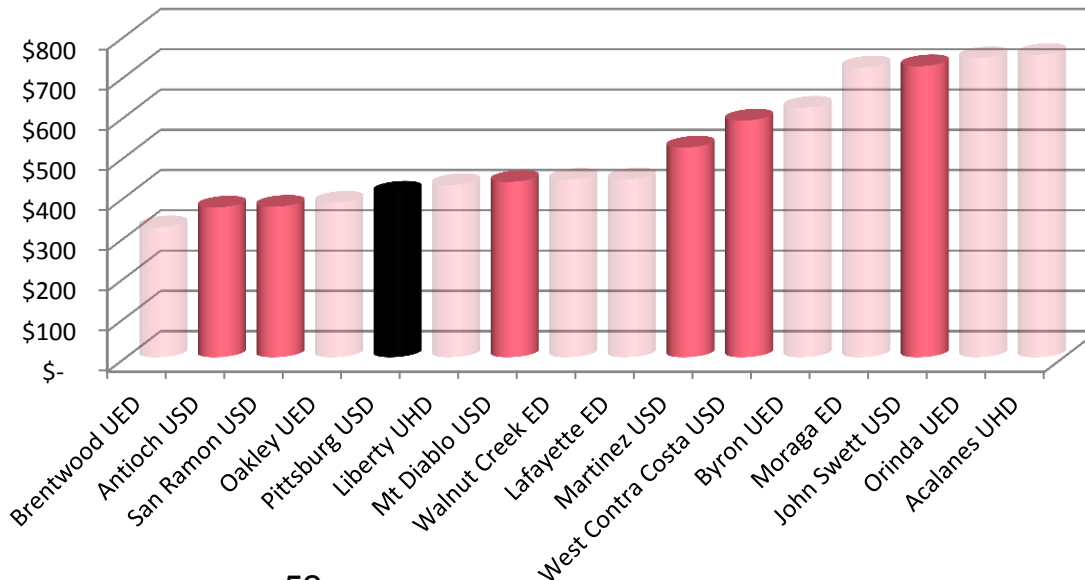
2009-10 TOTAL CLASSIFIED NON-MANAGEMENT SALARIES AS A % OF TOTAL EXPENSE



DISTRICT ADMINISTRATIVE SERVICES EXPENSES PER

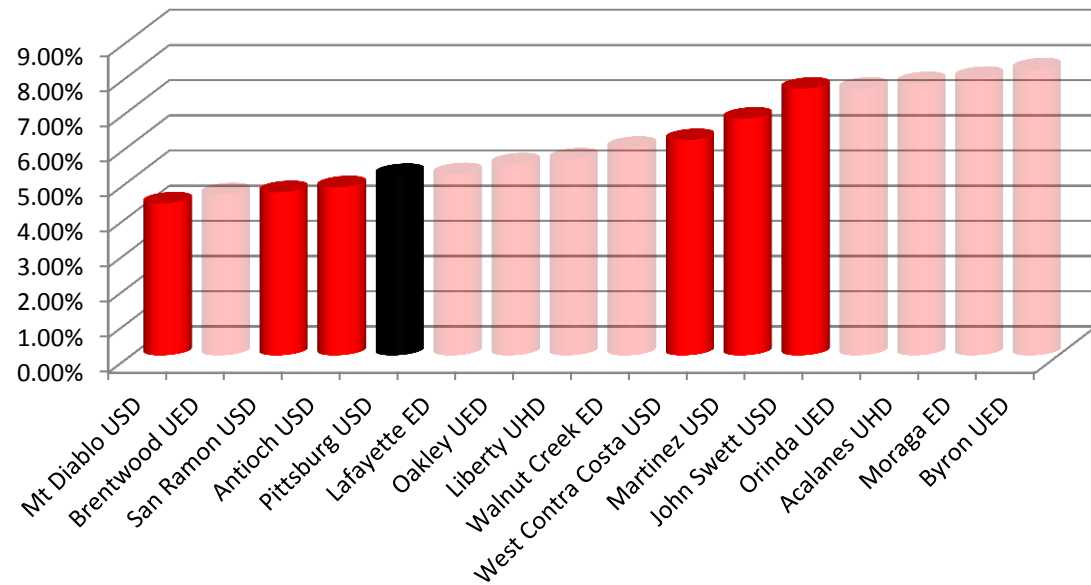
ADA	DOLLARS
Brentwood UED	\$ 323
Antioch USD	\$ 372
San Ramon USD	\$ 374
Oakley UED	\$ 384
Pittsburg USD	\$ 409
Liberty UHD	\$ 428
Mt Diablo USD	\$ 436
Walnut Creek ED	\$ 441
Lafayette ED	\$ 442
Martinez USD	\$ 521
West Contra Costa USD	\$ 588
Byron UED	\$ 620
Moraga ED	\$ 720
John Swett USD	\$ 723
Orinda UED	\$ 743
Acalanes UHD	\$ 751

2009-10 DISTRICT ADMINISTRATIVE SERVICES EXPENSES PER ADA



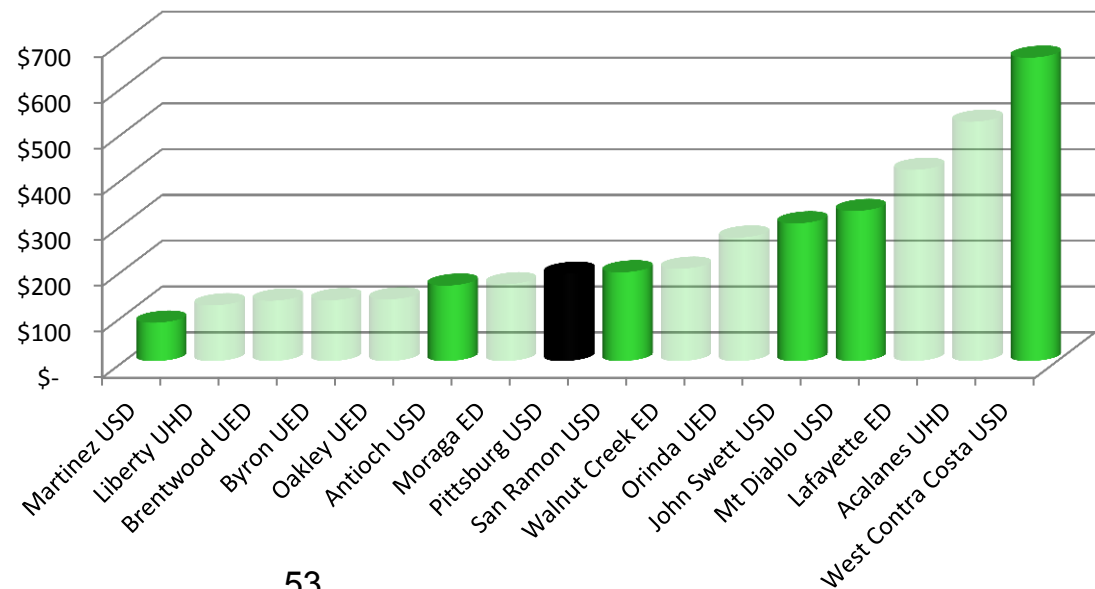
DISTRICT ADMINISTRATIVE SERVICES EXPENSE AS A % OF TOTAL EXPENSE	RATE
Mt Diablo USD	4.32%
Brentwood UED	4.58%
San Ramon USD	4.64%
Antioch USD	4.78%
Pittsburg USD	5.13%
Lafayette ED	5.15%
Oakley UED	5.43%
Liberty UED	5.57%
Walnut Creek ED	5.90%
West Contra Costa USD	6.12%
Martinez USD	6.73%
John Swett USD	7.58%
Orinda UED	7.58%
Acalanes UED	7.74%
Moraga ED	7.89%
Byron UED	8.13%

2009-10 DISTRICT ADMINISTRATIVE SERVICES EXPENSES AS A % OF TOTAL EXPENSE

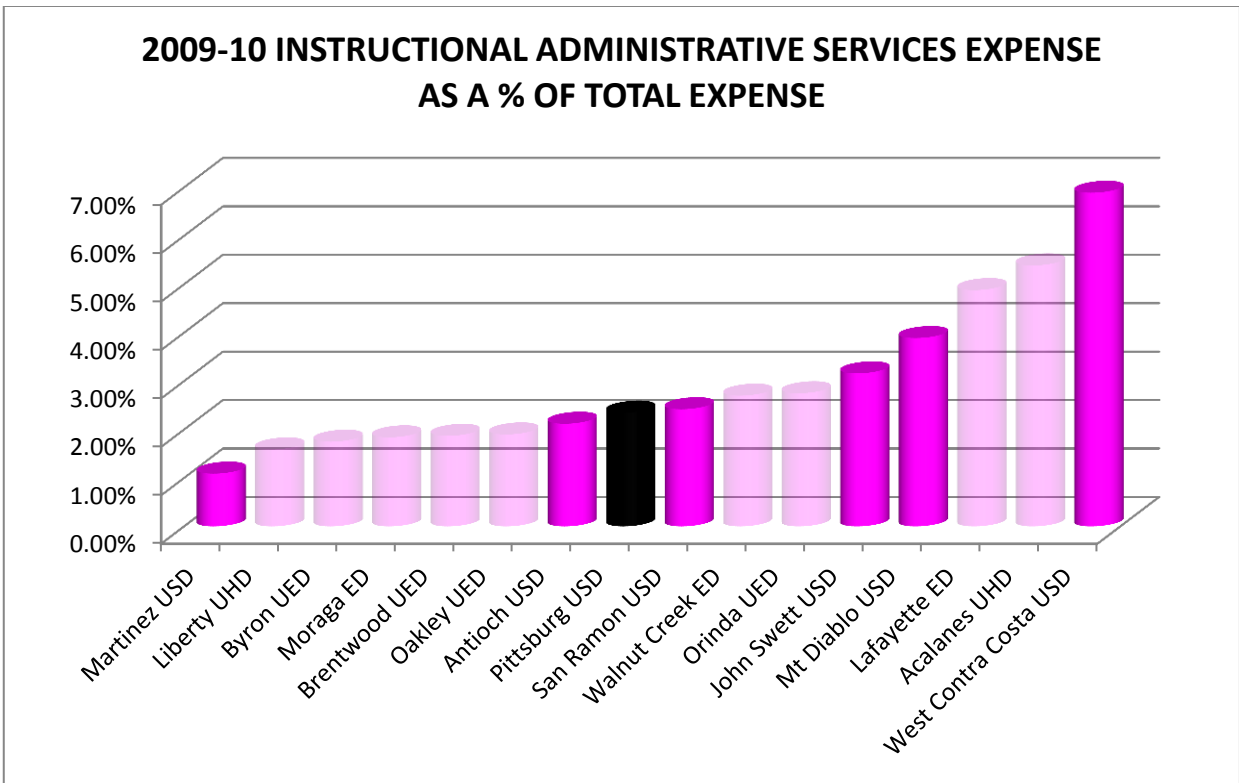


INSTRUCTIONAL ADMINISTRATIVE SERVICES EXPENSE PER ADA	DOLLARS
Martinez USD	\$ 84
Liberty UED	\$ 122
Brentwood UED	\$ 132
Byron UED	\$ 133
Oakley UED	\$ 135
Antioch USD	\$ 165
Moraga ED	\$ 168
Pittsburg USD	\$ 191
San Ramon USD	\$ 194
Walnut Creek ED	\$ 202
Orinda UED	\$ 270
John Swett USD	\$ 301
Mt Diablo USD	\$ 328
Lafayette ED	\$ 418
Acalanes UED	\$ 523
West Contra Costa USD	\$ 663

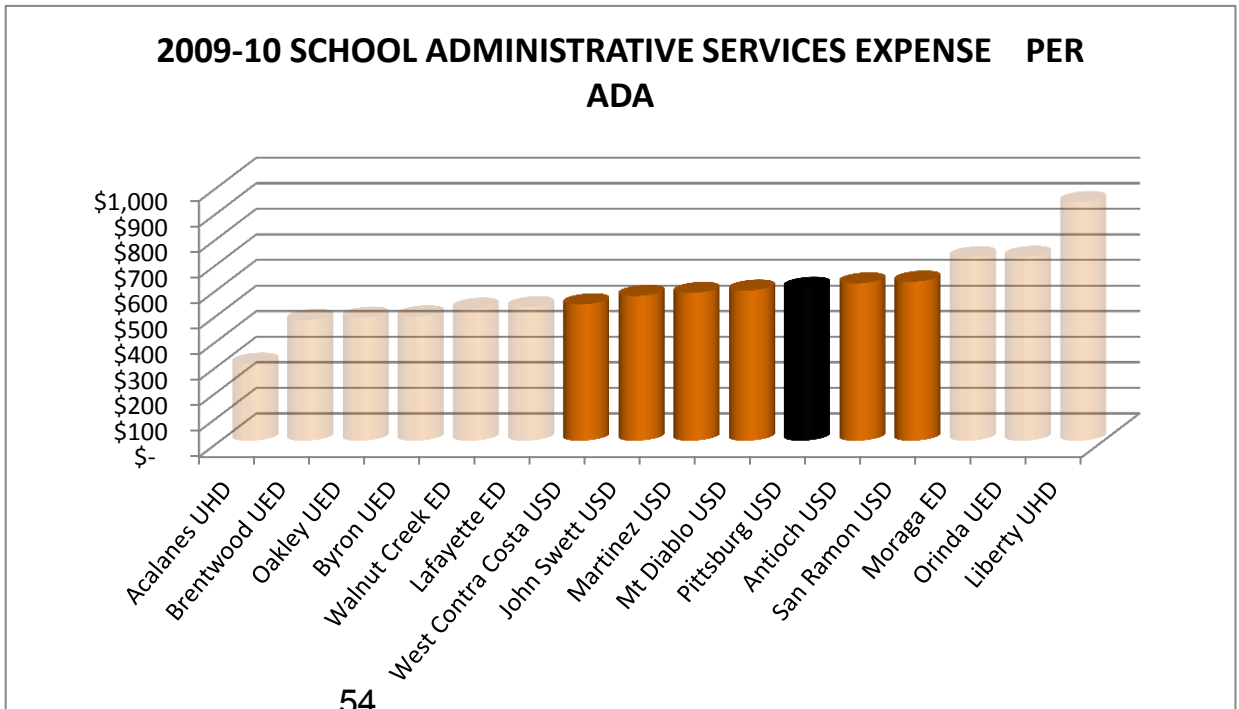
2009-10 INSTRUCTIONAL ADMINISTRATIVE SERVICES EXPENSE PER ADA



INSTRUCTIONAL ADMINISTRATIVE SERVICES EXPENSE AS A % OF TOTAL EXPENSE	RATE
Martinez USD	1.09%
Liberty UHD	1.59%
Byron UED	1.75%
Moraga ED	1.84%
Brentwood UED	1.87%
Oakley UED	1.90%
Antioch USD	2.12%
Pittsburg USD	2.35%
San Ramon USD	2.42%
Walnut Creek ED	2.70%
Orinda UED	2.75%
John Swett USD	3.16%
Mt Diablo USD	3.89%
Lafayette ED	4.88%
Acalanes UHD	5.39%
West Contra Costa USD	6.89%



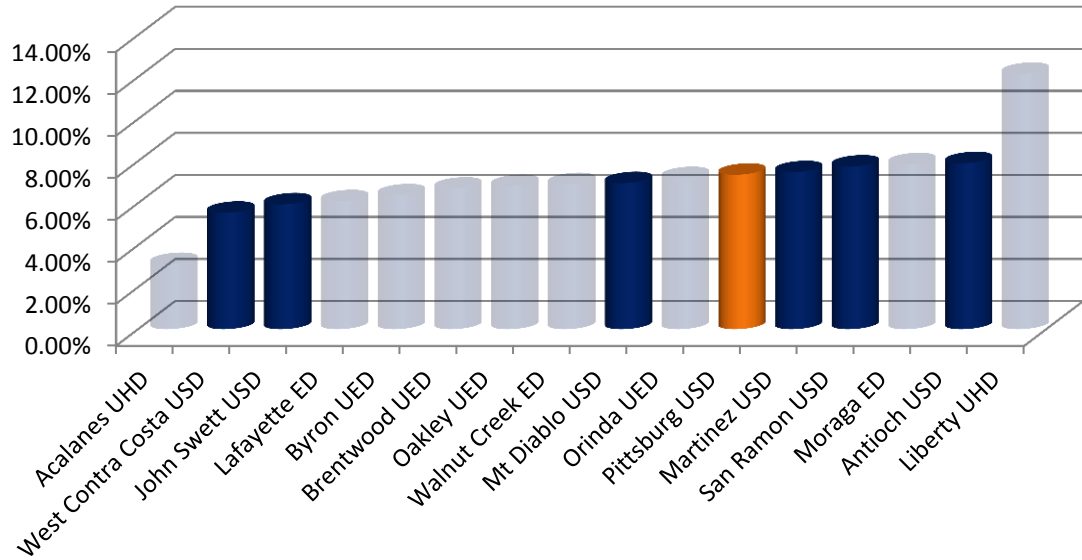
SCHOOL ADMINISTRATIVE SERVICES EXPENSE PER ADA	DOLLARS
Acalanes UHD	\$ 301
Brentwood UED	\$ 472
Oakley UED	\$ 481
Byron UED	\$ 486
Walnut Creek ED	\$ 516
Lafayette ED	\$ 522
West Contra Costa USD	\$ 533
John Swett USD	\$ 566
Martinez USD	\$ 578
Mt Diablo USD	\$ 587
Pittsburg USD	\$ 598
Antioch USD	\$ 615
San Ramon USD	\$ 622
Moraga ED	\$ 717
Orinda UED	\$ 719
Liberty UHD	\$ 933



SCHOOL ADMINISTRATIVE SERVICES EXPENSE AS A % OF TOTAL EXPENSE

	RATE
Acalanes UHD	3.10%
West Contra Costa USD	5.54%
John Swett USD	5.94%
Lafayette ED	6.09%
Byron UED	6.37%
Brentwood UED	6.69%
Oakley UED	6.81%
Walnut Creek ED	6.90%
Mt Diablo USD	6.95%
Orinda UED	7.19%
Pittsburg USD	7.35%
Martinez USD	7.47%
San Ramon USD	7.74%
Moraga ED	7.85%
Antioch USD	7.90%
Liberty UHD	12.15%

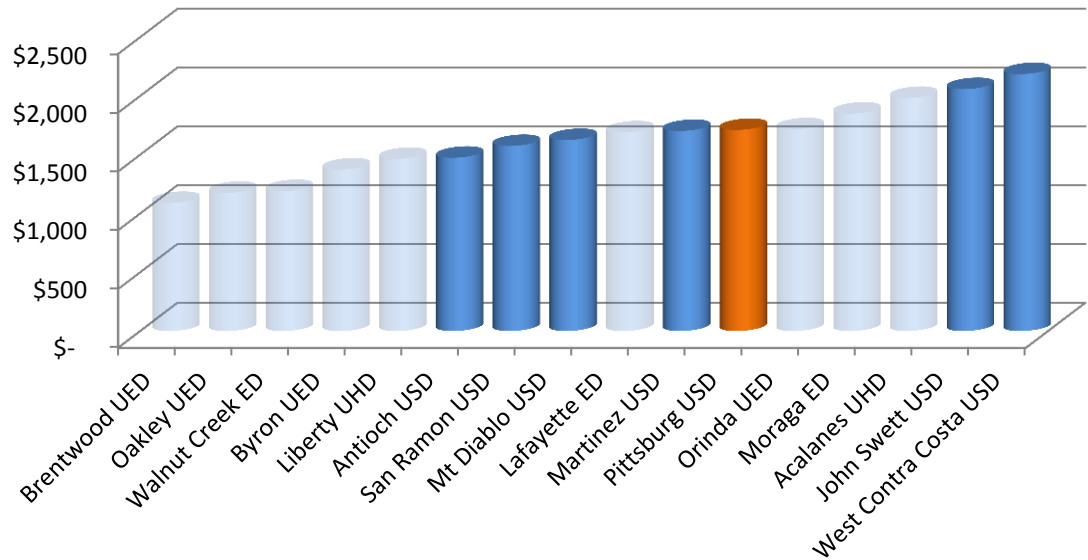
2009-10 SCHOOL ADMINISTRATIVE SERVICES EXPENSE AS A % OF TOTAL EXPENSE



TOTAL EMPLOYEE BENEFIT EXPENSE PER ADA

	RATE
Brentwood UED	\$ 1,090
Oakley UED	\$ 1,176
Walnut Creek ED	\$ 1,191
Byron UED	\$ 1,374
Liberty UHD	\$ 1,465
Antioch USD	\$ 1,474
San Ramon USD	\$ 1,574
Mt Diablo USD	\$ 1,625
Lafayette ED	\$ 1,690
Martinez USD	\$ 1,702
Pittsburg USD	\$ 1,711
Orinda UED	\$ 1,716
Moraga ED	\$ 1,850
Acalanes UHD	\$ 1,983
John Swett USD	\$ 2,058
West Contra Costa USD	\$ 2,186

2009-10 TOTAL EMPLOYEE BENEFIT EXPENSES PER ADA

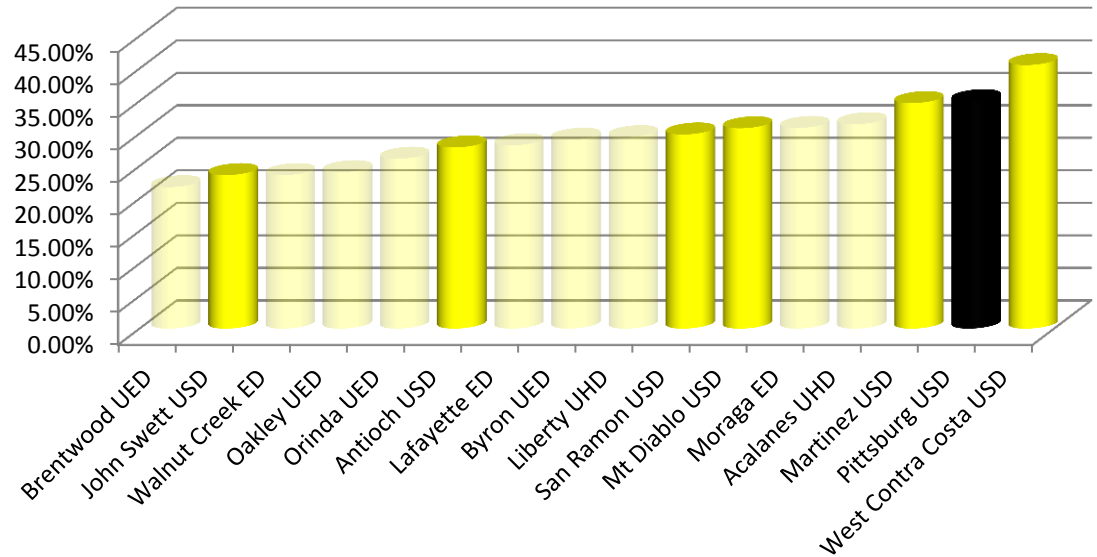


EMPLOYEE BENEFIT
EXPENSE AS A % OF
TOTAL SALARY

RATE

Brentwood UED	21.76%
John Swett USD	23.61%
Walnut Creek ED	23.61%
Oakley UED	24.06%
Orinda UED	26.13%
Antioch USD	27.87%
Lafayette ED	28.19%
Byron UED	29.06%
Liberty UED	29.45%
San Ramon USD	29.86%
Mt Diablo USD	30.81%
Moraga ED	30.87%
Acalanes UED	31.44%
Martinez USD	34.69%
Pittsburg USD	34.99%
West Contra Costa USD	40.53%

2009-10 EMPLOYEE BENEFIT EXPENSE AS A % OF TOTAL SALARY

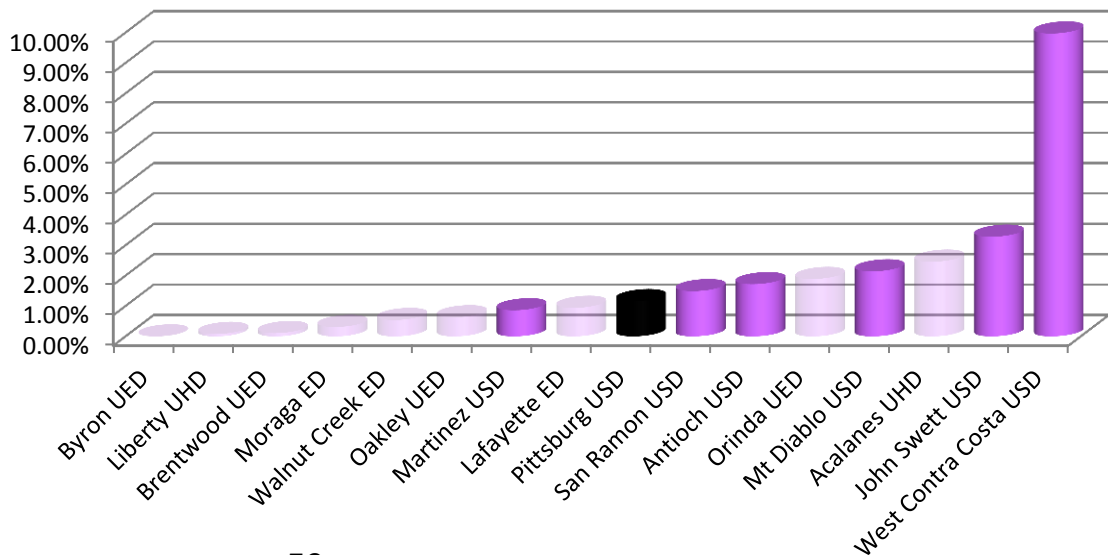


OTHER POST-EMPLOYMENT
BENEFITS EXPENSE AS A %
OF SALARY

RATE

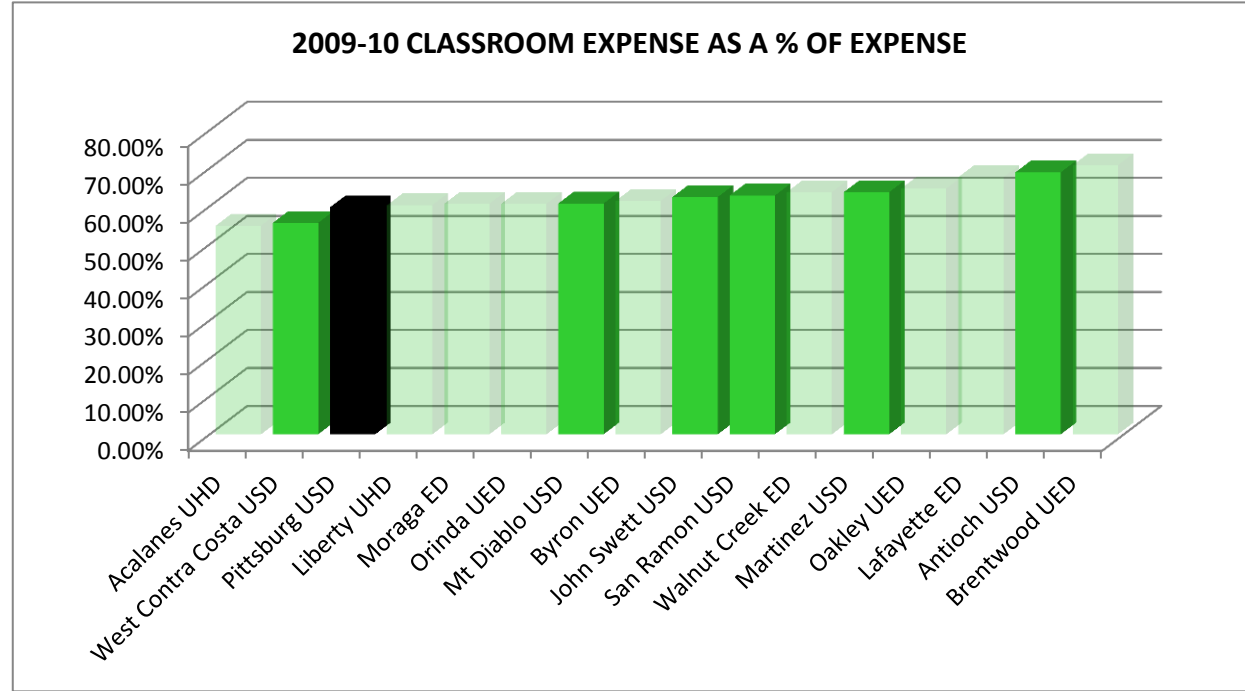
Byron UED	0.00%
Liberty UED	0.08%
Brentwood UED	0.11%
Moraga ED	0.31%
Walnut Creek ED	0.54%
Oakley UED	0.63%
Martinez USD	0.86%
Lafayette ED	0.94%
Pittsburg USD	1.16%
San Ramon USD	1.49%
Antioch USD	1.72%
Orinda UED	1.89%
Mt Diablo USD	2.14%
Acalanes UED	2.46%
John Swett USD	3.28%
West Contra Costa USD	9.97%

2009-10 OTHER POST-EMPLOYMENT BENEFITS EXPENSE AS A % OF SALARY



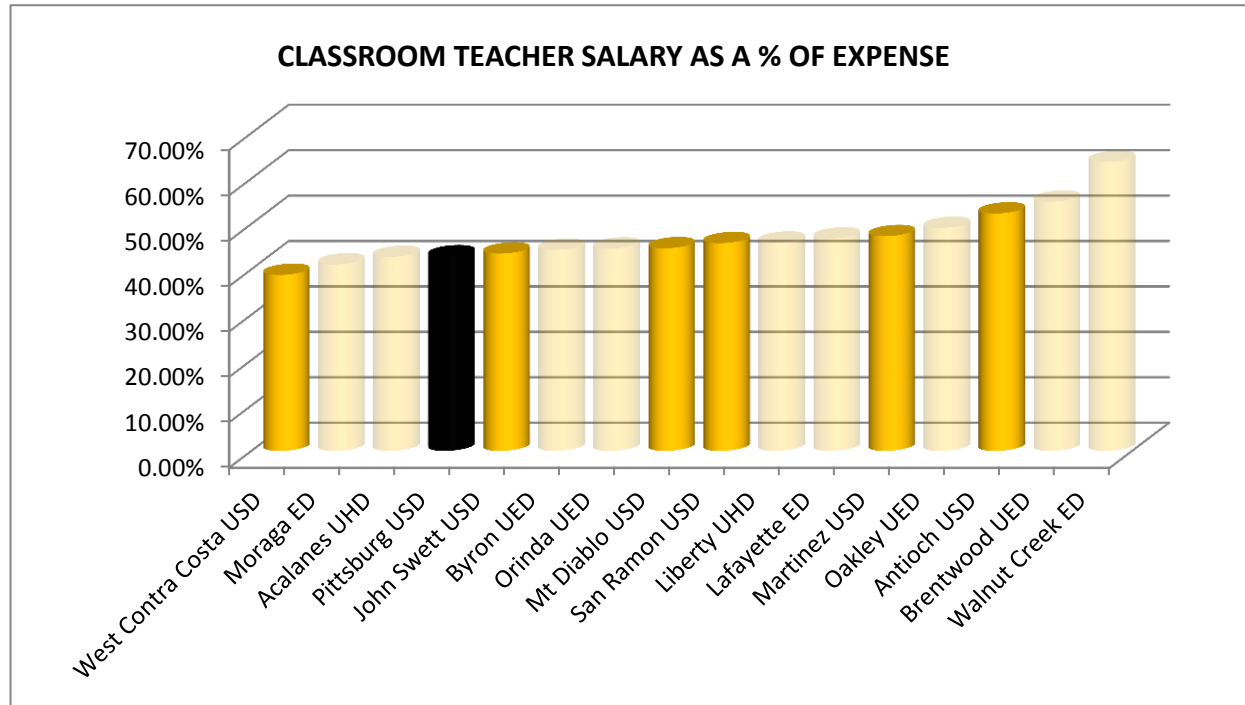
CLASSROOM EXPENSE AS A
% OF EXPENSE

	RATE
Acalanes UHD	54.87%
West Contra Costa USD	55.61%
Pittsburg USD	59.69%
Liberty UHD	60.25%
Moraga ED	60.61%
Orinda UED	60.62%
Mt Diablo USD	60.71%
Byron UED	61.34%
John Swett USD	62.41%
San Ramon USD	62.78%
Walnut Creek ED	63.67%
Martinez USD	63.68%
Oakley UED	64.61%
Lafayette ED	67.59%
Antioch USD	68.89%
Brentwood UED	70.74%



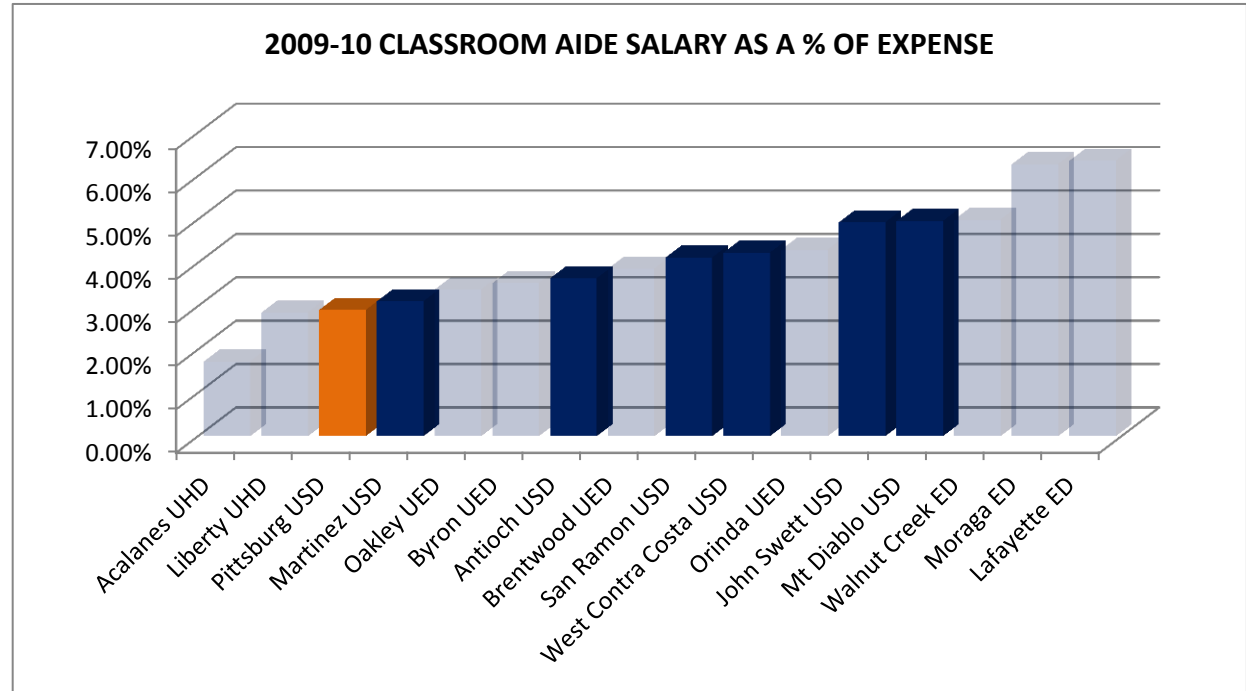
CLASSROOM TEACHER
SALARY AS A % OF EXPENSE

	RATE
West Contra Costa USD	38.77%
Moraga ED	41.10%
Acalanes UHD	42.76%
Pittsburg USD	42.86%
John Swett USD	43.47%
Byron UED	44.30%
Orinda UED	44.59%
Mt Diablo USD	44.64%
San Ramon USD	45.77%
Liberty UHD	45.87%
Lafayette ED	46.80%
Martinez USD	47.31%
Oakley UED	49.13%
Antioch USD	52.30%
Brentwood UED	54.91%
Walnut Creek ED	63.67%



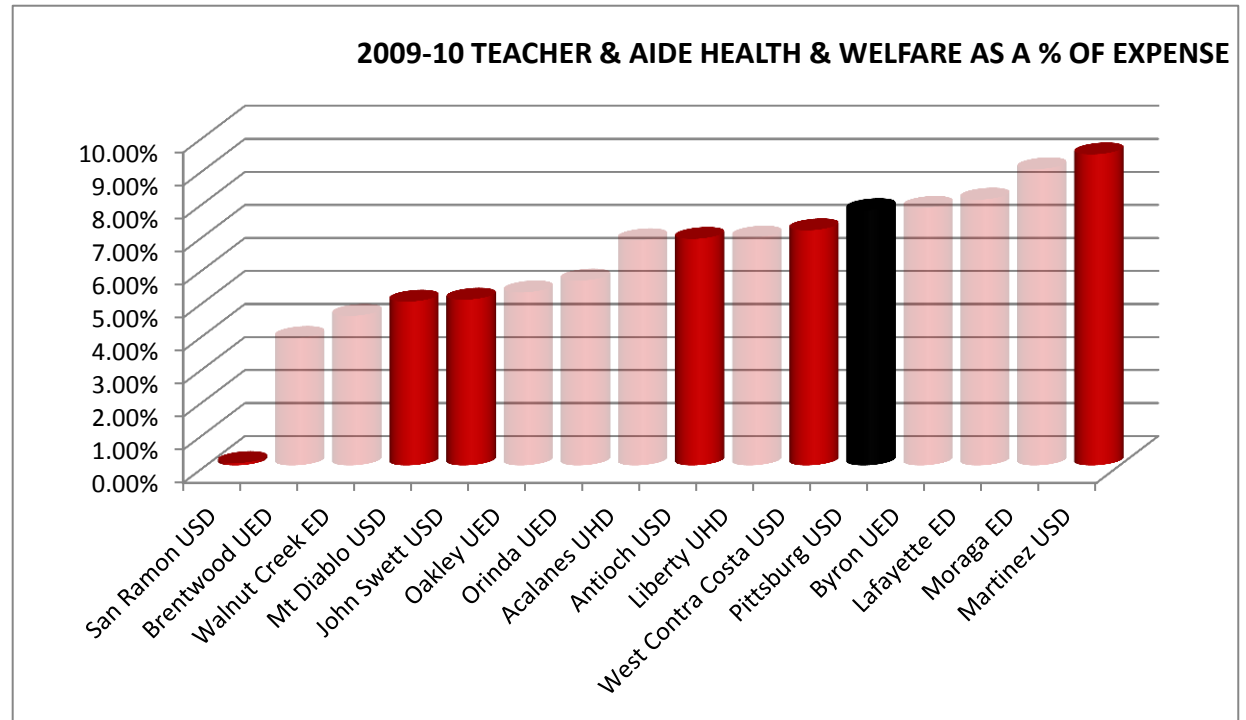
**CLASSROOM AIDE SALARY
AS A % OF EXPENSE**

	RATE
Acalanes UHD	1.72%
Liberty UHD	2.85%
Pittsburg USD	2.91%
Martinez USD	3.11%
Oakley UED	3.38%
Byron UED	3.53%
Antioch USD	3.64%
Brentwood UED	3.86%
San Ramon USD	4.12%
West Contra Costa USD	4.23%
Orinda UED	4.30%
John Swett USD	4.93%
Mt Diablo USD	4.96%
Walnut Creek ED	4.99%
Moraga ED	6.27%
Lafayette ED	6.35%



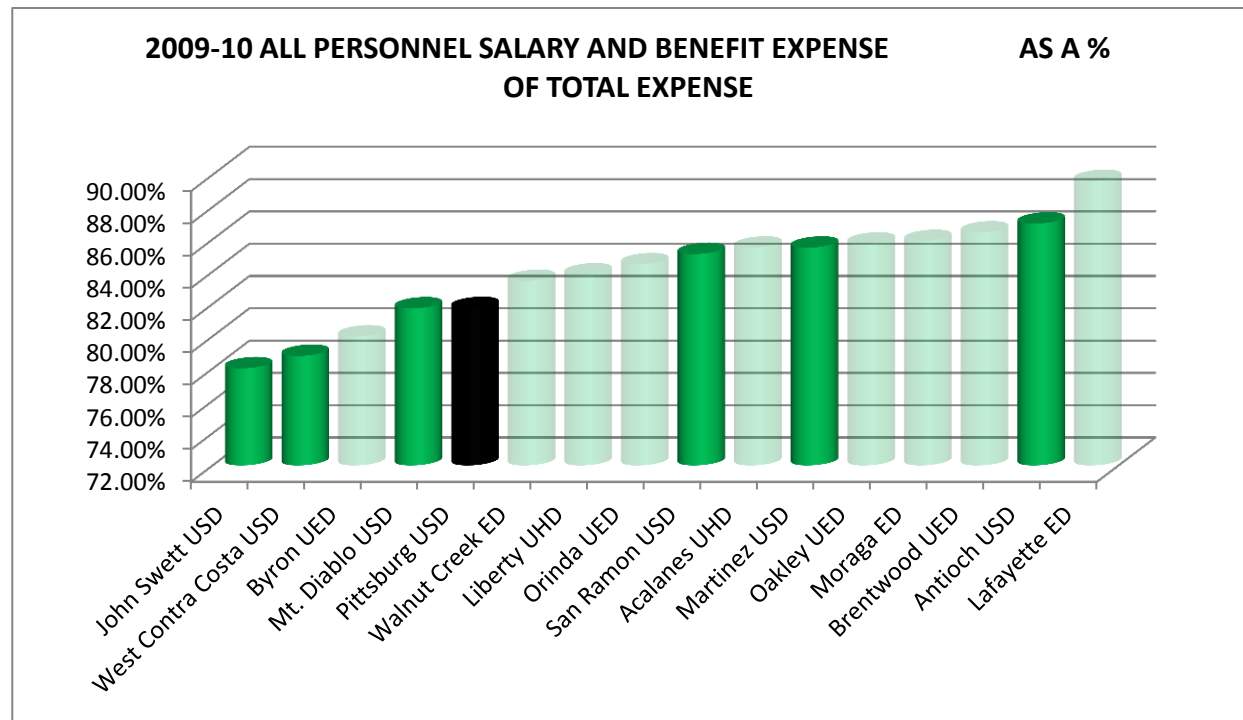
**TEACHER & AIDE
HEALTH & WELFARE
AS A % OF EXPENSE**

	RATE
San Ramon USD	0.07%
Brentwood UED	3.86%
Walnut Creek ED	4.53%
Mt Diablo USD	4.96%
John Swett USD	5.02%
Oakley UED	5.24%
Orinda UED	5.60%
Acalanes UHD	6.82%
Antioch USD	6.86%
Liberty UHD	6.90%
West Contra Costa USD	7.12%
Pittsburg USD	7.73%
Byron UED	7.80%
Lafayette ED	8.05%
Moraga ED	8.97%
Martinez USD	9.42%



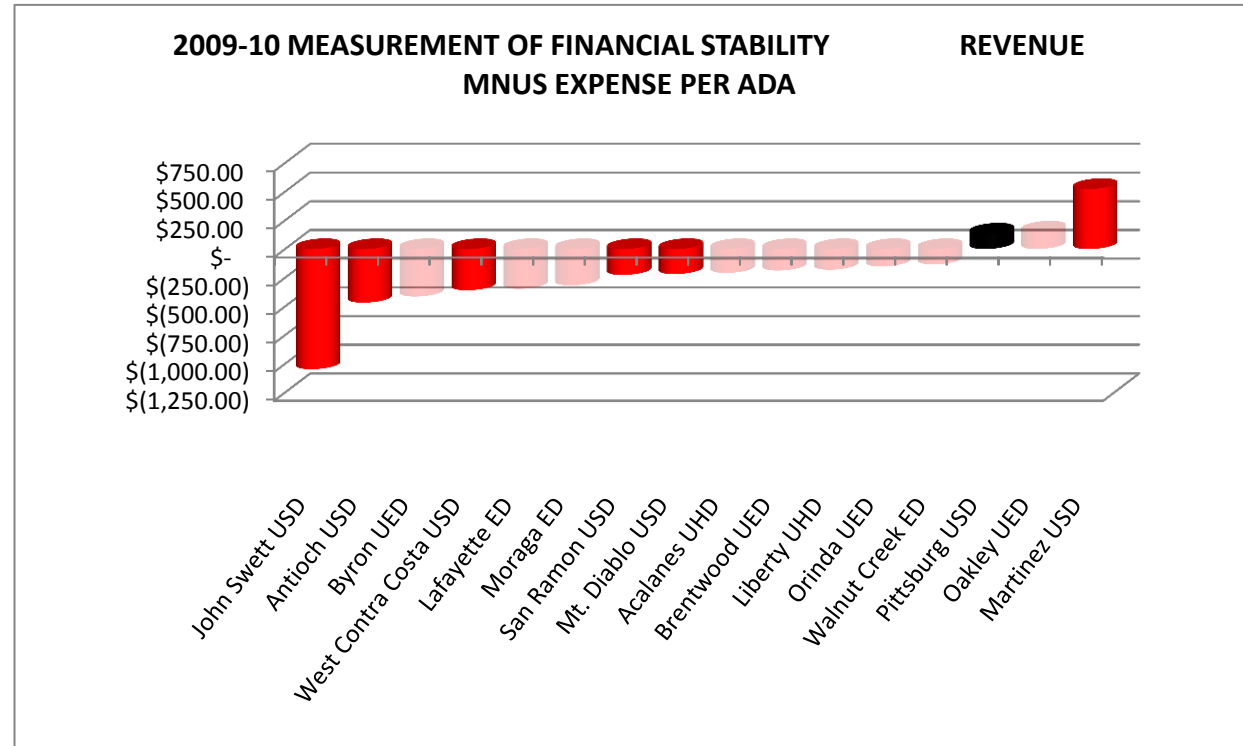
ALL PERSONNEL SALARY AND BENEFIT EXPENSES AS A % OF TOTAL EXPENSE

	RATE
John Swett USD	78.01%
West Contra Costa USD	78.78%
Byron UED	79.98%
Mt. Diablo USD	81.72%
Pittsburg USD	81.74%
Walnut Creek ED	83.42%
Liberty UHD	83.82%
Orinda UED	84.45%
San Ramon USD	85.09%
Acalanes UHD	85.48%
Martinez USD	85.48%
Oakley UED	85.73%
Moraga ED	85.89%
Brentwood UED	86.42%
Antioch USD	86.97%
Lafayette ED	89.61%



MEASUREMENTS OF FINANCIAL STABILITY REVENUE MINUS EXPENSE PER ADA

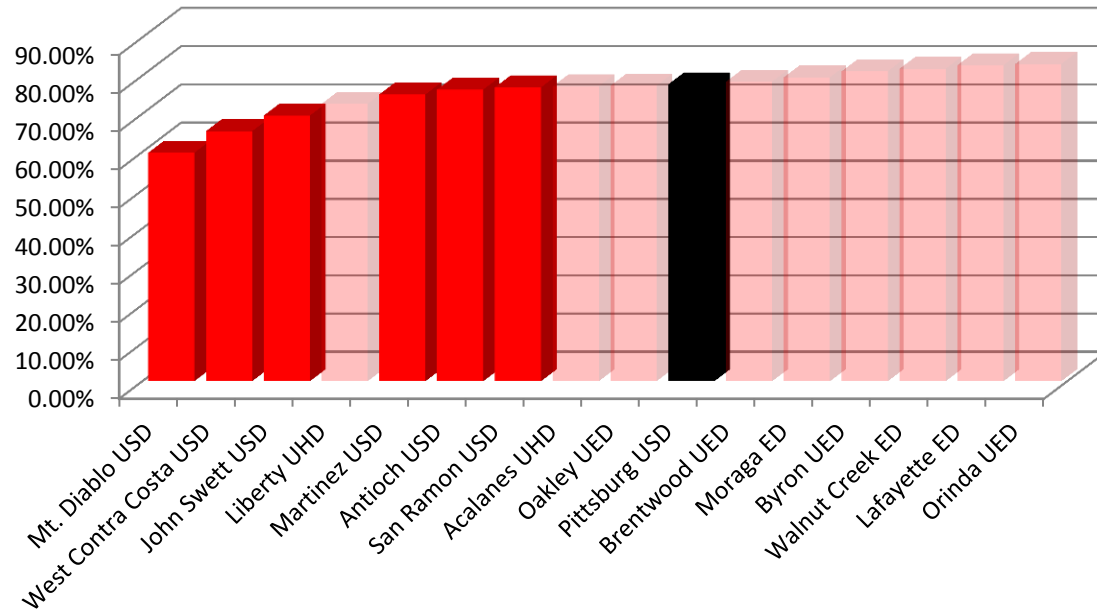
	DOLLARS
John Swett USD	\$ (1,046.00)
Antioch USD	\$ (466.00)
Byron UED	\$ (413.00)
West Contra Costa USD	\$ (358.00)
Lafayette ED	\$ (346.00)
Moraga ED	\$ (316.00)
San Ramon USD	\$ (225.00)
Mt. Diablo USD	\$ (217.00)
Acalanes UHD	\$ (207.00)
Brentwood UED	\$ (186.00)
Liberty UHD	\$ (179.00)
Orinda UED	\$ (151.00)
Walnut Creek ED	\$ (133.00)
Pittsburg USD	\$ 134.00
Oakley UED	\$ 152.00
Martinez USD	\$ 523.00



GENERAL EDUCATION K-12
AS A % OF TOTAL EXPENSES

	RATE
Mt. Diablo USD	59.80%
West Contra Costa USD	65.45%
John Swett USD	69.54%
Liberty UHD	72.60%
Martinez USD	75.07%
Antioch USD	76.34%
San Ramon USD	76.92%
Acalanes UHD	77.19%
Oakley UED	77.35%
Pittsburg USD	77.68%
Brentwood UED	78.40%
Moraga ED	79.55%
Byron UED	81.12%
Walnut Creek ED	81.77%
Lafayette ED	82.69%
Orinda UED	83.02%

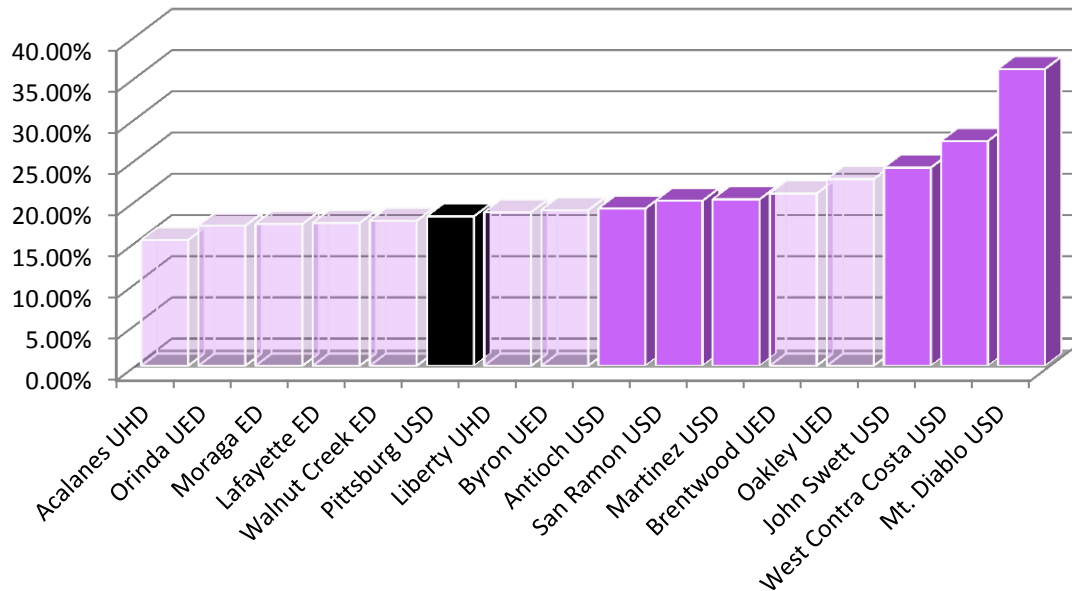
GENERAL EDUCATION K-12 AS A % OF TOTAL EXPENSE



SPECIAL EDUCATION K-12
AS A % OF TOTAL EXPENSES

	RATE
Acalanes UHD	15.24%
Orinda UED	16.98%
Moraga ED	17.20%
Lafayette ED	17.31%
Walnut Creek ED	17.59%
Pittsburg USD	18.12%
Liberty UHD	18.62%
Byron UED	18.88%
Antioch USD	19.07%
San Ramon USD	20.01%
Martinez USD	20.19%
Brentwood UED	20.89%
Oakley UED	22.65%
John Swett USD	24.04%
West Contra Costa USD	27.27%
Mt. Diablo USD	36.01%

SPECIAL EDUCATION AS A % OF TOTAL EXPENSE



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through 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	G	G
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		
CASH	Cashflow Worksheet		
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		

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	G	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	49,872,233.00	1,790,759.00	51,662,992.00	49,307,888.00	1,790,759.00	51,098,647.00	-1.1%
2) Federal Revenue		8100-8299	155,000.00	12,041,413.00	12,196,413.00	155,000.00	4,970,209.00	5,125,209.00	-58.0%
3) Other State Revenue		8300-8599	9,887,485.00	7,028,072.00	16,915,557.00	9,045,464.00	5,888,414.00	14,933,878.00	-11.7%
4) Other Local Revenue		8600-8799	1,400,609.00	3,615,319.00	5,015,928.00	4,140,700.00	3,438,726.00	7,579,426.00	51.1%
5) TOTAL, REVENUES			61,315,327.00	24,475,563.00	85,790,890.00	62,649,052.00	16,088,108.00	78,737,160.00	-8.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,488,361.00	8,228,976.00	35,717,337.00	28,409,839.00	6,404,041.00	34,813,880.00	-2.5%
2) Classified Salaries		2000-2999	5,716,031.00	4,911,812.00	10,627,843.00	5,667,531.00	4,590,239.00	10,257,770.00	-3.5%
3) Employee Benefits		3000-3999	11,238,594.00	4,331,728.00	15,570,322.00	11,829,740.00	4,157,642.00	15,987,382.00	2.7%
4) Books and Supplies		4000-4999	1,716,144.00	4,225,845.00	5,941,989.00	1,566,602.00	1,316,824.00	2,883,426.00	-51.5%
5) Services and Other Operating Expenditures		5000-5999	4,548,956.00	8,925,728.00	13,474,684.00	5,059,419.00	5,386,302.00	10,445,721.00	-22.5%
6) Capital Outlay		6000-6999	26,343.00	171,460.00	197,803.00	44,231.00	109,942.00	154,173.00	-22.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	38,416.00	0.00	38,416.00	38,416.00	0.00	38,416.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(887,381.00)	433,507.00	(453,874.00)	(765,713.00)	311,839.00	(453,874.00)	0.0%
9) TOTAL, EXPENDITURES			49,885,464.00	31,229,056.00	81,114,520.00	51,850,065.00	22,276,629.00	74,126,694.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			11,429,863.00	(6,753,493.00)	4,676,370.00	10,798,987.00	(6,188,521.00)	4,610,466.00	-1.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,961,368.00	0.00	6,961,368.00	4,211,171.00	0.00	4,211,171.00	-39.5%
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	(6,124,536.00)	6,124,536.00	0.00	(7,032,700.00)	7,032,700.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,085,904.00)	6,124,536.00	(6,961,368.00)	(11,243,871.00)	7,032,700.00	(4,211,171.00)	-39.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,656,041.00)	(628,957.00)	(2,284,998.00)	(444,884.00)	844,179.00	399,295.00	-117.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,951,694.94	3,676,406.49	12,628,101.43	7,295,653.94	3,047,449.49	10,343,103.43	-18.1%
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)			8,951,694.94	3,676,406.49	12,628,101.43	7,295,653.94	3,047,449.49	10,343,103.43	-18.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,951,694.94	3,676,406.49	12,628,101.43	7,295,653.94	3,047,449.49	10,343,103.43	-18.1%
2) Ending Balance, June 30 (E + F1e)			7,295,653.94	3,047,449.49	10,343,103.43	6,850,769.94	3,891,628.49	10,742,398.43	3.9%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	0.00	0.00	0.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	2,980,251.00	2,980,251.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	1,416,800.00	0.00	1,416,800.00				
c) Undesignated Amount		9790	5,878,853.94	67,198.49	5,946,052.43				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				0.00	0.00	0.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	3,891,628.49	3,891,628.49	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				2,414,000.00	0.00	2,414,000.00	
Litigation Reserve	0000	9780				1,000,000.00		1,000,000.00	
Mental Health Reserve	0000	9780				1,414,000.00		1,414,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789				2,350,136.00	0.00	2,350,136.00	
Unassigned/Unappropriated Amount		9790				2,086,633.94	0.00	2,086,633.94	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,521,805.00	0.00	42,521,805.00	43,227,982.00	0.00	43,227,982.00	1.7%
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	937,311.00	0.00	937,311.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	129,133.00	0.00	129,133.00	129,133.00	0.00	129,133.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	1.00	0.00	1.00	New
Other Subventions/In-Lieu Taxes		8029	607.00	0.00	607.00	607.00	0.00	607.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,879,415.00	0.00	4,879,415.00	4,879,415.00	0.00	4,879,415.00	0.0%
Unsecured Roll Taxes		8042	392,991.00	0.00	392,991.00	392,991.00	0.00	392,991.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	191,203.00	0.00	191,203.00	191,203.00	0.00	191,203.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,047,992.00	0.00	2,047,992.00	2,047,992.00	0.00	2,047,992.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	336,065.00	0.00	336,065.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			51,436,322.00	0.00	51,436,322.00	50,869,324.00	0.00	50,869,324.00	-1.1%
Revenue Limit Transfers									
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		1,780,759.00	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	226,670.00	0.00	226,670.00	229,323.00	0.00	229,323.00	1.2%
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%
TOTAL, REVENUE LIMIT SOURCES			49,872,233.00	1,790,759.00	51,662,992.00	49,307,888.00	1,790,759.00	51,098,647.00	-1.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,925,590.00	1,925,590.00	0.00	1,312,529.00	1,312,529.00	-31.8%
Special Education Discretionary Grants		8182	0.00	270,102.00	270,102.00	0.00	87,030.00	87,030.00	-67.8%
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, 6510	8290		9,720,307.00	9,720,307.00		3,469,778.00	3,469,778.00	-64.3%
Vocational and Applied Technology Education	3500-3699	8290		78,688.00	78,688.00		85,872.00	85,872.00	9.1%
Safe and Drug Free Schools	3700-3799	8290		31,726.00	31,726.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	155,000.00	15,000.00	170,000.00	155,000.00	15,000.00	170,000.00	0.0%
TOTAL, FEDERAL REVENUE			155,000.00	12,041,413.00	12,196,413.00	155,000.00	4,970,209.00	5,125,209.00	-58.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		532,373.00	532,373.00		532,373.00	532,373.00	0.0%
Economic Impact Aid	7090-7091	8311		1,944,982.00	1,944,982.00		1,944,982.00	1,944,982.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,897,766.00	0.00	1,897,766.00	1,897,766.00	0.00	1,897,766.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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	375,912.00	0.00	375,912.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,193,236.00	169,265.00	1,362,501.00	1,179,724.00	169,265.00	1,348,989.00	-1.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		175,477.00	175,477.00		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		2,045,600.00	2,045,600.00		1,521,280.00	1,521,280.00	-25.6%
All Other State Revenue	All Other	8590	4,072,939.00	2,160,375.00	6,233,314.00	3,620,342.00	1,720,514.00	5,340,856.00	-14.3%
TOTAL, OTHER STATE REVENUE			9,887,485.00	7,028,072.00	16,915,557.00	9,045,464.00	5,888,414.00	14,933,878.00	-11.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	157,700.00	0.00	157,700.00	157,700.00	0.00	157,700.00	0.0%
Interest		8660	52,309.00	0.00	52,309.00	20,000.00	0.00	20,000.00	-61.8%
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	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	299,943.00	299,943.00	0.00	374,173.00	374,173.00	24.7%
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	290,600.00	250,823.00	541,423.00	3,063,000.00	0.00	3,063,000.00	465.7%
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%
TOTAL, OTHER LOCAL REVENUE			1,400,609.00	3,615,319.00	5,015,928.00	4,140,700.00	3,438,726.00	7,579,426.00	51.1%
TOTAL, REVENUES			61,315,327.00	24,475,563.00	85,790,890.00	62,649,052.00	16,088,108.00	78,737,160.00	-8.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,318,862.00	6,917,109.00	30,235,971.00	24,468,510.00	4,616,622.00	29,085,132.00	-3.8%
Certificated Pupil Support Salaries		1200	1,292,215.00	591,109.00	1,883,324.00	831,367.00	991,096.00	1,822,463.00	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,764,760.00	720,758.00	3,485,518.00	3,003,654.00	786,323.00	3,799,977.00	9.0%
Other Certificated Salaries		1900	112,524.00	0.00	112,524.00	106,308.00	0.00	106,308.00	-5.5%
TOTAL, CERTIFICATED SALARIES			27,488,361.00	8,228,976.00	35,717,337.00	28,409,839.00	6,404,041.00	34,813,880.00	-2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	136,551.00	1,861,160.00	1,997,711.00	131,021.00	1,775,218.00	1,906,239.00	-4.6%
Classified Support Salaries		2200	1,919,969.00	2,014,090.00	3,934,059.00	1,823,889.00	1,810,835.00	3,634,724.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	792,848.00	297,264.00	1,090,112.00	734,453.00	302,703.00	1,037,156.00	-4.9%
Clerical, Technical and Office Salaries		2400	2,303,911.00	564,563.00	2,868,474.00	2,398,188.00	497,557.00	2,895,745.00	1.0%
Other Classified Salaries		2900	562,752.00	174,735.00	737,487.00	579,980.00	203,926.00	783,906.00	6.3%
TOTAL, CLASSIFIED SALARIES			5,716,031.00	4,911,812.00	10,627,843.00	5,667,531.00	4,590,239.00	10,257,770.00	-3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,192,210.00	616,026.00	2,808,236.00	2,287,027.00	502,237.00	2,789,264.00	-0.7%
PERS		3201-3202	588,305.00	500,172.00	1,088,477.00	587,555.00	495,168.00	1,082,723.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	772,913.00	458,947.00	1,231,860.00	779,707.00	421,882.00	1,201,389.00	-2.5%
Health and Welfare Benefits		3401-3402	5,790,680.00	1,974,391.00	7,765,071.00	6,149,387.00	2,051,956.00	8,201,343.00	5.6%
Unemployment Insurance		3501-3502	227,380.00	88,804.00	316,184.00	515,501.00	167,015.00	682,516.00	115.9%
Workers' Compensation		3601-3602	1,153,495.00	473,478.00	1,626,973.00	984,557.00	319,816.00	1,304,373.00	-19.8%
OPEB, Allocated		3701-3702	391,862.00	143,226.00	535,088.00	399,558.00	125,596.00	525,154.00	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	121,749.00	76,684.00	198,433.00	126,448.00	74,172.00	200,620.00	1.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,238,594.00	4,331,728.00	15,570,322.00	11,829,740.00	4,157,642.00	15,987,382.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	241,400.00	334,420.00	575,820.00	240,000.00	3,000.00	243,000.00	-57.8%
Books and Other Reference Materials		4200	61,800.00	340,759.00	402,559.00	52,300.00	81,221.00	133,521.00	-66.8%
Materials and Supplies		4300	1,149,902.00	2,403,094.00	3,552,996.00	1,109,989.00	1,106,308.00	2,216,297.00	-37.6%
Noncapitalized Equipment		4400	263,042.00	1,147,572.00	1,410,614.00	164,313.00	126,095.00	290,408.00	-79.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,716,144.00	4,225,845.00	5,941,989.00	1,566,602.00	1,316,624.00	2,883,226.00	-51.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,262,294.00	3,262,294.00	10,000.00	2,993,915.00	3,003,915.00	-7.9%
Travel and Conferences		5200	87,645.00	287,088.00	374,733.00	77,055.00	107,964.00	185,019.00	-50.6%
Dues and Memberships		5300	28,890.00	525.00	29,415.00	29,000.00	0.00	29,000.00	-1.4%
Insurance		5400 - 5450	495,067.00	0.00	495,067.00	630,000.00	0.00	630,000.00	27.3%
Operations and Housekeeping Services		5500	1,586,334.00	0.00	1,586,334.00	1,891,474.00	0.00	1,891,474.00	19.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	357,765.00	605,155.00	962,920.00	778,932.00	210,631.00	989,563.00	2.8%
Transfers of Direct Costs		5710	78,040.00	(78,040.00)	0.00	67,991.00	(67,991.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,516.00	8,705.00	18,221.00	(525.00)	(4,700.00)	(5,225.00)	-128.7%
Professional/Consulting Services and Operating Expenditures		5800	1,870,157.00	4,809,381.00	6,679,538.00	1,485,502.00	2,123,465.00	3,608,967.00	-46.0%
Communications		5900	35,542.00	30,620.00	66,162.00	89,990.00	23,018.00	113,008.00	70.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,548,956.00	8,925,728.00	13,474,684.00	5,059,419.00	5,386,302.00	10,445,721.00	-22.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,789.00	6,789.00	0.00	6,789.00	6,789.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,343.00	75,257.00	90,600.00	33,231.00	13,739.00	46,970.00	-48.2%
Equipment Replacement		6500	1,000.00	89,414.00	90,414.00	1,000.00	89,414.00	90,414.00	0.0%
TOTAL, CAPITAL OUTLAY			26,343.00	171,460.00	197,803.00	44,231.00	109,942.00	154,173.00	-22.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	38,416.00	0.00	38,416.00	38,416.00	0.00	38,416.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,416.00	0.00	38,416.00	38,416.00	0.00	38,416.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(433,507.00)	433,507.00	0.00	(311,839.00)	311,839.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(453,874.00)	0.00	(453,874.00)	(453,874.00)	0.00	(453,874.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(887,381.00)	433,507.00	(453,874.00)	(765,713.00)	311,839.00	(453,874.00)	0.0%
TOTAL, EXPENDITURES			49,885,464.00	31,229,056.00	81,114,520.00	51,850,065.00	22,276,629.00	74,126,694.00	-8.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,063,602.00	0.00	5,063,602.00	2,313,405.00	0.00	2,313,405.00	-54.3%
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	1,897,766.00	0.00	1,897,766.00	1,897,766.00	0.00	1,897,766.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,961,368.00	0.00	6,961,368.00	4,211,171.00	0.00	4,211,171.00	-39.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,124,536.00)	6,124,536.00	0.00	(7,032,700.00)	7,032,700.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,124,536.00)	6,124,536.00	0.00	(7,032,700.00)	7,032,700.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(13,085,904.00)	6,124,536.00	(6,961,368.00)	(11,243,871.00)	7,032,700.00	(4,211,171.00)	-39.5%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	49,872,233.00	1,790,759.00	51,662,992.00	49,307,888.00	1,790,759.00	51,098,647.00	-0.4%
2) Federal Revenue		8100-8299	155,000.00	12,041,413.00	12,196,413.00	155,000.00	4,970,209.00	5,125,209.00	-58.0%
3) Other State Revenue		8300-8599	9,887,485.00	7,028,072.00	16,915,557.00	9,045,464.00	5,888,414.00	14,933,878.00	-11.7%
4) Other Local Revenue		8600-8799	1,400,609.00	3,615,319.00	5,015,928.00	4,140,700.00	3,438,726.00	7,579,426.00	51.1%
5) TOTAL, REVENUES			61,315,327.00	24,475,563.00	85,790,890.00	62,649,052.00	16,088,108.00	78,737,160.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		32,103,437.00	20,893,362.00	52,996,799.00	33,756,132.00	14,380,590.00	48,136,722.00	-9.2%
2) Instruction - Related Services	2000-2999		6,201,528.00	2,375,942.00	8,577,470.00	6,502,222.00	2,138,740.00	8,640,962.00	0.7%
3) Pupil Services	3000-3999		2,155,838.00	2,845,721.00	5,001,559.00	1,578,069.00	3,469,094.00	5,047,163.00	0.9%
4) Ancillary Services	4000-4999		188,473.00	0.00	188,473.00	225,099.00	0.00	225,099.00	19.4%
5) Community Services	5000-5999		25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,389,659.00	2,203,236.00	5,592,895.00	3,146,499.00	311,839.00	3,458,338.00	-38.2%
8) Plant Services	8000-8999		5,783,113.00	2,910,795.00	8,693,908.00	6,578,628.00	1,976,366.00	8,554,994.00	-1.6%
9) Other Outgo	9000-9999	Except 7600-7699	38,416.00	0.00	38,416.00	38,416.00	0.00	38,416.00	0.0%
10) TOTAL, EXPENDITURES			49,885,464.00	31,229,056.00	81,114,520.00	51,850,065.00	22,276,629.00	74,126,694.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			11,429,863.00	(6,753,493.00)	4,676,370.00	10,798,987.00	(6,188,521.00)	4,610,466.00	-1.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,961,368.00	0.00	6,961,368.00	4,211,171.00	0.00	4,211,171.00	-39.5%
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	(6,124,536.00)	6,124,536.00	0.00	(7,032,700.00)	7,032,700.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,085,904.00)	6,124,536.00	(6,961,368.00)	(11,243,871.00)	7,032,700.00	(4,211,171.00)	-39.5%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,856,041.00)	(628,957.00)	(2,284,998.00)	(444,884.00)	844,179.00	399,295.00	-117.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,951,694.94	3,676,406.49	12,628,101.43	7,295,653.94	3,047,449.49	10,343,103.43	-18.1%
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)			8,951,694.94	3,676,406.49	12,628,101.43	7,295,653.94	3,047,449.49	10,343,103.43	-18.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,951,694.94	3,676,406.49	12,628,101.43	7,295,653.94	3,047,449.49	10,343,103.43	-18.1%
2) Ending Balance, June 30 (E + F1e)			7,295,653.94	3,047,449.49	10,343,103.43	6,850,769.94	3,891,628.49	10,742,398.43	3.9%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	0.00	0.00	0.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	2,980,251.00	2,980,251.00				
b) Designated Amounts									
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	1,416,800.00	0.00	1,416,800.00				
c) Undesignated Amount									
d) Unappropriated Amount		9790	5,878,853.94	67,198.49	5,946,052.43				
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				0.00	0.00	0.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted									
		9740				0.00	3,891,628.49	3,891,628.49	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				2,414,000.00	0.00	2,414,000.00	
Litigation Reserve	0000	9780				1,000,000.00		1,000,000.00	
Mental Health Reserve	0000	9780				1,414,000.00		1,414,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				2,350,136.00	0.00	2,350,136.00	
Unassigned/Unappropriated Amount		9790				2,086,633.94	0.00	2,086,633.94	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
3200	ARRA: State Fiscal Stabilization Fund	111,330.00	111,330.04
5640	Medi-Cal Billing Option	49,608.00	49,608.21
6286	English Language Acquisition Program, Teacher Training & Student .	48,106.00	48,106.23
6300	Lottery: Instructional Materials	38,474.00	207,739.11
7090	Economic Impact Aid (EIA)	313,919.00	392,780.54
7091	Economic Impact Aid: Limited English Proficiency (LEP)	406,458.00	476,335.92
7230	Transportation: Home to School	23,807.00	29,657.27
7392		0.00	45,150.00
7400	Quality Education Investment Act	1,537,037.00	1,548,039.06
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	509,324.00
9010	Other Local	451,512.00	473,558.11
Total, Restricted Balance		2,980,251.00	3,891,628.49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	444,615.00	408,361.00	-8.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,545.00	193,545.00	0.0%
5) TOTAL, REVENUES			638,160.00	601,906.00	-5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,417,946.00	1,368,314.00	-3.5%
2) Classified Salaries		2000-2999	334,446.00	386,391.00	15.5%
3) Employee Benefits		3000-3999	443,954.00	323,602.00	-27.1%
4) Books and Supplies		4000-4999	162,260.00	195,722.00	20.6%
5) Services and Other Operating Expenditures		5000-5999	408,509.00	410,142.00	0.4%
6) Capital Outlay		6000-6999	90,696.00	112,386.00	23.9%
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	283,874.00	283,874.00	0.0%
9) TOTAL, EXPENDITURES			3,141,685.00	3,080,431.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,503,525.00)	(2,478,525.00)	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,897,766.00	1,897,766.00	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			1,897,766.00	1,897,766.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(605,759.00)	(580,759.00)	-4.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,684,792.12	1,079,033.12	-36.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,684,792.12	1,079,033.12	-36.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,684,792.12	1,079,033.12	-36.0%
2) Ending Balance, June 30 (E + F1e)					
			1,079,033.12	498,274.12	-53.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	2,471.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	1,076,562.12		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		9,295.56	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		488,978.57	
Restricted Ending Balance					
	0000	9780		488,978.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		76790		(0.01)	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
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	11,471.00	11,471.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	433,144.00	396,890.00	-8.4%
TOTAL, FEDERAL REVENUE			444,615.00	408,361.00	-8.2%
OTHER STATE REVENUE					
Other State Apportionments					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	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					
Adult Education Fees		8671	193,545.00	193,545.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193,545.00	193,545.00	0.0%
TOTAL, REVENUES			638,160.00	601,906.00	-5.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,094,490.00	1,040,473.00	-4.9%
Certificated Pupil Support Salaries		1200	26,210.00	26,210.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	297,246.00	301,631.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,417,946.00	1,368,314.00	-3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	41,504.00	31,719.00	-23.6%
Classified Support Salaries		2200	96,156.00	137,364.00	42.9%
Classified Supervisors' and Administrators' Salaries		2300	51,902.00	41,639.00	-19.8%
Clerical, Technical and Office Salaries		2400	144,884.00	175,669.00	21.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			334,446.00	386,391.00	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	108,048.00	44,168.00	-59.1%
PERS		3201-3202	38,029.00	31,561.00	-17.0%
OASDI/Medicare/Alternative		3301-3302	46,902.00	28,366.00	-39.5%
Health and Welfare Benefits		3401-3402	147,300.00	166,782.00	13.2%
Unemployment Insurance		3501-3502	10,606.00	12,996.00	22.5%
Workers' Compensation		3601-3602	66,348.00	24,685.00	-62.8%
OPEB, Allocated		3701-3702	19,426.00	10,117.00	-47.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,295.00	4,927.00	-32.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			443,954.00	323,602.00	-27.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	31,057.00	33,650.00	8.3%
Books and Other Reference Materials		4200	30,731.00	32,744.00	6.6%
Materials and Supplies		4300	100,472.00	129,328.00	28.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			162,260.00	195,722.00	20.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,854.00	23,177.00	16.7%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	1,500.00	1,500.00	0.0%
Operations and Housekeeping Services		5500	162,040.00	159,850.00	-1.4%
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	3,400.00	3,400.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	145,915.00	146,415.00	0.3%
Communications		5900	50,000.00	50,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			408,509.00	410,142.00	0.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	30,000.00	50,000.00	66.7%
Buildings and Improvements of Buildings		6200	56,816.00	58,506.00	3.0%
Equipment		6400	3,880.00	3,880.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,696.00	112,386.00	23.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	283,874.00	283,874.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			283,874.00	283,874.00	0.0%
TOTAL, EXPENDITURES			3,141,685.00	3,080,431.00	-1.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,897,766.00	1,897,766.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,897,766.00	1,897,766.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,897,766.00	1,897,766.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	444,615.00	408,361.00	-8.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,545.00	193,545.00	0.0%
5) TOTAL, REVENUES			638,160.00	601,906.00	-5.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,654,532.00	1,500,172.00	-9.3%
2) Instruction - Related Services	2000-2999		722,203.00	753,609.00	4.3%
3) Pupil Services	3000-3999		45,024.00	43,810.00	-2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		283,874.00	283,874.00	0.0%
8) Plant Services	8000-8999		436,052.00	498,966.00	14.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,141,685.00	3,080,431.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,503,525.00)	(2,478,525.00)	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,897,766.00	1,897,766.00	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			1,897,766.00	1,897,766.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(605,759.00)	(580,759.00)	-4.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,684,792.12	1,079,033.12	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,684,792.12	1,079,033.12	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,684,792.12	1,079,033.12	-36.0%
2) Ending Balance, June 30 (E + F1e)			1,079,033.12	498,274.12	-53.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	2,471.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,076,562.12		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		9,295.56	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		488,978.57	
Restricted Ending Balance	0000	9780		488,978.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		85 9789		0.00	

Pittsburg Unified
Contra Costa County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

07 61788 0000000
Form 11

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		(0.01)	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
9010	Other Local	2,471.00	9,295.56
Total, Restricted Balance		2,471.00	9,295.56

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,788,754.00	1,738,754.00	-2.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,788,754.00	1,738,754.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	503,965.00	495,954.00	-1.6%
2) Classified Salaries		2000-2999	537,568.00	530,340.00	-1.3%
3) Employee Benefits		3000-3999	481,072.00	507,918.00	5.6%
4) Books and Supplies		4000-4999	65,250.00	88,350.00	35.4%
5) Services and Other Operating Expenditures		5000-5999	150,899.00	115,942.00	-23.2%
6) Capital Outlay		6000-6999	50,000.00	250.00	-99.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,788,754.00	1,738,754.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,754.15	173,754.15	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,754.15	173,754.15	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,754.15	173,754.15	0.0%
2) Ending Balance, June 30 (E + F1e)			173,754.15	173,754.15	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	173,754.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.15		
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
		9740		173,754.15	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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, 6105	8590	1,728,754.00	1,728,754.00	0.0%
All Other State Revenue	All Other	8590	60,000.00	10,000.00	-83.3%
TOTAL, OTHER STATE REVENUE			1,788,754.00	1,738,754.00	-2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,788,754.00	1,738,754.00	-2.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	394,753.00	386,741.00	-2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,212.00	109,213.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			503,965.00	495,954.00	-1.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	353,274.00	347,346.00	-1.7%
Classified Support Salaries		2200	78,450.00	78,160.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,844.00	104,834.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			537,568.00	530,340.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,858.00	15,788.00	-0.4%
PERS		3201-3202	82,486.00	87,538.00	6.1%
OASDI/Medicare/Alternative		3301-3302	60,483.00	60,010.00	-0.8%
Health and Welfare Benefits		3401-3402	248,868.00	268,896.00	8.0%
Unemployment Insurance		3501-3502	6,832.00	15,361.00	124.8%
Workers' Compensation		3601-3602	37,031.00	29,178.00	-21.2%
OPEB, Allocated		3701-3702	11,688.00	12,222.00	4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	17,826.00	18,925.00	6.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			481,072.00	507,918.00	5.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,250.00	62,850.00	4.3%
Noncapitalized Equipment		4400	0.00	500.00	New
Food		4700	5,000.00	25,000.00	400.0%
TOTAL, BOOKS AND SUPPLIES		92	65,250.00	88,350.00	35.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,150.00	800.00	-30.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	106,499.00	74,892.00	-29.7%
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	25,775.00	25,775.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,675.00	2,675.00	-52.9%
Communications		5900	300.00	300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,899.00	115,942.00	-23.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	0.00	-100.0%
Equipment		6400	0.00	250.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	250.00	-99.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,788,754.00	1,738,754.00	-2.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,788,754.00	1,738,754.00	-2.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,788,754.00	1,738,754.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,160,228.00	1,178,671.00	1.6%
2) Instruction - Related Services	2000-2999		320,233.00	316,520.00	-1.2%
3) Pupil Services	3000-3999		30,000.00	50,000.00	66.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		278,293.00	193,563.00	-30.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,788,754.00	1,738,754.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,754.15	173,754.15	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,754.15	173,754.15	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,754.15	173,754.15	0.0%
2) Ending Balance, June 30 (E + F1e)			173,754.15	173,754.15	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	173,754.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.15		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		173,754.15	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		96 9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
6130	Child Development: Center-Based Reserve Account	173,754.00	173,754.15
Total, Restricted Balance		173,754.00	173,754.15

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,788,916.00	3,089,210.00	10.8%
3) Other State Revenue		8300-8599	255,000.00	255,000.00	0.0%
4) Other Local Revenue		8600-8799	409,554.00	621,525.00	51.8%
5) TOTAL, REVENUES			3,453,470.00	3,965,735.00	14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,209,887.00	1,334,961.00	10.3%
3) Employee Benefits		3000-3999	481,281.00	526,131.00	9.3%
4) Books and Supplies		4000-4999	2,115,020.00	1,686,500.00	-20.3%
5) Services and Other Operating Expenditures		5000-5999	206,836.00	132,300.00	-36.0%
6) Capital Outlay		6000-6999	90,820.00	35,000.00	-61.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	170,000.00	170,000.00	0.0%
9) TOTAL, EXPENDITURES			4,273,844.00	3,884,892.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(820,374.00)	80,843.00	-109.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(820,374.00)	80,843.00	-109.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	960,508.88	140,134.88	-85.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			960,508.88	140,134.88	-85.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			960,508.88	140,134.88	-85.4%
2) Ending Balance, June 30 (E + F1e)			140,134.88	220,977.88	57.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	140,134.88		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		122,968.37	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		98,009.51	
Restricted Ending Balance	0000	9780		98,009.51	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,745,096.00	3,089,210.00	12.5%
Other Federal Revenue (incl. ARRA)		8290	43,820.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,788,916.00	3,089,210.00	10.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	255,000.00	255,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			255,000.00	255,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	409,473.00	621,525.00	51.8%
Leases and Rentals		8650	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					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	81.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			409,554.00	621,525.00	51.8%
TOTAL, REVENUES			3,453,470.00	3,965,735.00	14.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,031,444.00	1,101,409.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	134,865.00	142,740.00	5.8%
Clerical, Technical and Office Salaries		2400	43,578.00	90,812.00	108.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,209,887.00	1,334,961.00	10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	115,650.00	130,218.00	12.6%
OASDI/Medicare/Alternative		3301-3302	82,840.00	98,579.00	19.0%
Health and Welfare Benefits		3401-3402	220,407.00	220,991.00	0.3%
Unemployment Insurance		3501-3502	7,818.00	20,771.00	165.7%
Workers' Compensation		3601-3602	42,317.00	39,434.00	-6.8%
OPEB, Allocated		3701-3702	12,249.00	16,138.00	31.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			481,281.00	526,131.00	9.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	159,518.00	35,000.00	-78.1%
Noncapitalized Equipment		4400	24,000.00	25,000.00	4.2%
Food		4700	1,931,502.00	1,626,500.00	-15.8%
TOTAL, BOOKS AND SUPPLIES			2,115,020.00	1,686,500.00	-20.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	6,000.00	-53.8%
Dues and Memberships		5300	2,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,750.00	100,750.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,500.00	19,500.00	-56.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(47,396.00)	(23,950.00)	-49.5%
Professional/Consulting Services and Operating Expenditures		5800	93,482.00	29,500.00	-68.4%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,836.00	132,300.00	-36.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	90,820.00	20,000.00	-78.0%
Equipment Replacement		6500	0.00	15,000.00	New
TOTAL, CAPITAL OUTLAY			90,820.00	35,000.00	-61.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	170,000.00	170,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			170,000.00	170,000.00	0.0%
TOTAL, EXPENDITURES			4,273,844.00	3,884,892.00	-9.1%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,788,916.00	3,089,210.00	10.8%
3) Other State Revenue		8300-8599	255,000.00	255,000.00	0.0%
4) Other Local Revenue		8600-8799	409,554.00	621,525.00	51.8%
5) TOTAL, REVENUES			3,453,470.00	3,965,735.00	14.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,946,997.00	3,566,410.00	-9.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		170,000.00	170,000.00	0.0%
8) Plant Services	8000-8999		156,847.00	148,482.00	-5.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,273,844.00	3,884,892.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(820,374.00)	80,843.00	-109.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(820,374.00)	80,843.00	-109.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	960,508.88	140,134.88	-85.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			960,508.88	140,134.88	-85.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			960,508.88	140,134.88	-85.4%
2) Ending Balance, June 30 (E + F1e)			140,134.88	220,977.88	57.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount			140,134.88		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted				122,968.37	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		98,009.51	
Restricted Ending Balance	0000	9780		98,009.51	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	122,968.37
Total, Restricted Balance		0.00	122,968.37

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	48,813.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	704,823.00	258,711.00	-63.3%
6) Capital Outlay		6000-6999	44,840.00	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			798,476.00	258,711.00	-67.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(793,476.00)	(258,711.00)	-67.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(793,476.00)	(258,711.00)	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,052,186.56	258,710.56	-75.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,052,186.56	258,710.56	-75.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,052,186.56	258,710.56	-75.4%
2) Ending Balance, June 30 (E + F1e)			258,710.56	(0.44)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	258,710.56		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.44)	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,813.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,813.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	699,923.00	258,711.00	-63.0%
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	4,900.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			704,823.00	258,711.00	-63.3%
CAPITAL OUTLAY					
Land Improvements		6170	35,840.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,840.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			798,476.00	258,711.00	-67.6%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		798,476.00	258,711.00	-67.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			798,476.00	258,711.00	-67.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(793,476.00)	(258,711.00)	-67.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(793,476.00)	(258,711.00)	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,052,186.56	258,710.56	-75.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,052,186.56	258,710.56	-75.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,052,186.56	258,710.56	-75.4%
2) Ending Balance, June 30 (E + F1e)			258,710.56	(0.44)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	258,710.56		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		117 9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.44)	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,063,602.00	2,313,405.00	-54.3%
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			5,063,602.00	2,313,405.00	-54.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,063,602.00	2,313,405.00	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,063,602.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,063,602.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,063,602.00	New
2) Ending Balance, June 30 (E + F1e)			5,063,602.00	7,377,007.00	45.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	5,063,602.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,228,000.00	
E-Rate Reimbursement Reserve	0000	9780		1,228,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		6,149,007.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	5,063,602.00	2,313,405.00	-54.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,063,602.00	2,313,405.00	-54.3%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			5,063,602.00	2,313,405.00	-54.3%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,063,602.00	2,313,405.00	-54.3%
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			5,063,602.00	2,313,405.00	-54.3%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,063,602.00	2,313,405.00	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,063,602.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,063,602.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,063,602.00	New
2) Ending Balance, June 30 (E + F1e)			5,063,602.00	7,377,007.00	45.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	5,063,602.00		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00		
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		1,228,000.00	
E-Rate Reimbursement Reserve	0000	9780		1,228,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		6,149,007.00	

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	-0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,668,583.00	22,005,000.00	106.3%
5) TOTAL, REVENUES			10,668,583.00	22,005,000.00	106.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	157,337.00	262,113.00	66.6%
3) Employee Benefits		3000-3999	95,171.00	67,045.00	-29.6%
4) Books and Supplies		4000-4999	1,833,704.00	519,171.00	-71.7%
5) Services and Other Operating Expenditures		5000-5999	259,213.00	110,000.00	-57.6%
6) Capital Outlay		6000-6999	22,589,577.00	5,533,252.00	-75.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,935,002.00	6,491,581.00	-74.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,266,419.00)	15,513,419.00	-208.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,266,419.00)	15,513,419.00	-208.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,131,726.59	3,865,307.59	-78.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,131,726.59	3,865,307.59	-78.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,131,726.59	3,865,307.59	-78.7%
2) Ending Balance, June 30 (E + F1e)			3,865,307.59	19,378,726.59	401.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount			3,865,307.59		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		19,378,726.59	
Reserve for Ongoing Projects	0000	9780		19,378,726.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	5,000.00	5,000.00	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	10,663,583.00	22,000,000.00	106.3%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,668,583.00	22,005,000.00	106.3%
TOTAL, REVENUES			10,668,583.00	22,005,000.00	106.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	34,947.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	69,875.00	142,151.00	103.4%
Clerical, Technical and Office Salaries		2400	0.00	31,782.00	New
Other Classified Salaries		2900	52,515.00	88,180.00	67.9%
TOTAL, CLASSIFIED SALARIES			157,337.00	262,113.00	66.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,081.00	4,648.00	-34.4%
PERS		3201-3202	12,886.00	12,705.00	-1.4%
OASDI/Medicare/Alternative		3301-3302	12,741.00	9,228.00	-27.6%
Health and Welfare Benefits		3401-3402	45,872.00	28,617.00	-37.6%
Unemployment Insurance		3501-3502	1,688.00	2,773.00	64.3%
Workers' Compensation		3601-3602	8,735.00	5,266.00	-39.7%
OPEB, Allocated		3701-3702	3,052.00	1,061.00	-65.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,116.00	2,747.00	-11.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,171.00	67,045.00	-29.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	156,455.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,677,249.00	519,171.00	-69.0%
TOTAL, BOOKS AND SUPPLIES			1,833,704.00	519,171.00	-71.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,661.00	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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	247,552.00	110,000.00	-55.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			259,213.00	110,000.00	-57.6%
CAPITAL OUTLAY					
Land		6100	257,929.00	110,604.00	-57.1%
Land Improvements		6170	802,503.00	700,000.00	-12.8%
Buildings and Improvements of Buildings		6200	21,021,265.00	4,722,648.00	-77.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	507,880.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,589,577.00	5,533,252.00	-75.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,935,002.00	6,491,581.00	-74.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,668,583.00	22,005,000.00	106.3%
5) TOTAL, REVENUES			10,668,583.00	22,005,000.00	106.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,935,002.00	6,491,581.00	-74.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,935,002.00	6,491,581.00	-74.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,266,419.00)	15,513,419.00	-208.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,266,419.00)	15,513,419.00	-208.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,131,726.59	3,865,307.59	-78.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,131,726.59	3,865,307.59	-78.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,131,726.59	3,865,307.59	-78.7%
2) Ending Balance, June 30 (E + F1e)			3,865,307.59	19,378,726.59	401.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount					
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		19,378,726.59	
Reserve for Ongoing Projects	0000	9780		19,378,726.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,140,000.00	3,140,000.00	0.0%
5) TOTAL, REVENUES			3,140,000.00	3,140,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	125,000.00	125,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,969,788.00	2,366,222.00	-20.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,094,788.00	2,491,222.00	-19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,212.00	648,778.00	1335.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,212.00	648,778.00	1335.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,780,249.79	32,513,354.79	462.5%
b) Audit Adjustments		9793	26,687,893.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			32,468,142.79	32,513,354.79	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,468,142.79	32,513,354.79	0.1%
2) Ending Balance, June 30 (E + F1e)			32,513,354.79	33,162,132.79	2.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1,165,230.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount			31,348,124.79		
d) Unappropriated Amount					
9790					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted				31,941,130.03	
9740					
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,221,002.76	
Reserve for Ongoing Projects	0000	9780		1,221,002.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount				0.00	
9790					

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	40,000.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	100,000.00	100,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,140,000.00	3,140,000.00	0.0%
TOTAL, REVENUES			3,140,000.00	3,140,000.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	25,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,000.00	125,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,364,788.00	1,761,222.00	-25.5%
Other Debt Service - Principal		7439	605,000.00	605,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,969,788.00	2,366,222.00	-20.3%
TOTAL, EXPENDITURES			3,094,788.00	2,491,222.00	-19.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		146	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,140,000.00	3,140,000.00	0.0%
5) TOTAL, REVENUES			3,140,000.00	3,140,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		9,500.00	0.00	-100.0%
8) Plant Services	8000-8999		115,500.00	125,000.00	8.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,969,788.00	2,366,222.00	-20.3%
10) TOTAL, EXPENDITURES			3,094,788.00	2,491,222.00	-19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,212.00	648,778.00	1335.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,212.00	648,778.00	1335.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,780,249.79	32,513,354.79	462.5%
b) Audit Adjustments		9793	26,687,893.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			32,468,142.79	32,513,354.79	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,468,142.79	32,513,354.79	0.1%
2) Ending Balance, June 30 (E + F1e)			32,513,354.79	33,162,132.79	2.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1,165,230.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount					
d) Unappropriated Amount		9790	31,348,124.79		
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
		9740		31,941,130.03	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		1,221,002.76	
Reserve for Ongoing Projects	0000	9780		1,221,002.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
9010	Other Local	1,165,230.00	31,941,130.03
Total, Restricted Balance		1,165,230.00	31,941,130.03

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,928,808.00	15,868,322.00	167.6%
4) Other Local Revenue		8600-8799	0.00	5,000.00	New
5) TOTAL, REVENUES			5,928,808.00	15,873,322.00	167.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,928,808.00	15,873,322.00	167.7%
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			5,928,808.00	15,873,322.00	167.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	341,356.00	341,356.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			341,356.00	341,356.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			341,356.00	341,356.00	0.0%
2) Ending Balance, June 30 (E + F1e)			341,356.00	341,356.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	341,356.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		341,356.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9690	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,928,808.00	15,868,322.00	167.6%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,928,808.00	15,868,322.00	167.6%
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	0.00	5,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	5,000.00	New
TOTAL, REVENUES			5,928,808.00	15,873,322.00	167.7%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,928,808.00	15,873,322.00	167.7%
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%
TOTAL, CAPITAL OUTLAY			5,928,808.00	15,873,322.00	167.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,928,808.00	15,873,322.00	167.7%

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

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,928,808.00	15,868,322.00	167.6%
4) Other Local Revenue		8600-8799	0.00	5,000.00	New
5) TOTAL, REVENUES			5,928,808.00	15,873,322.00	167.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,928,808.00	15,873,322.00	167.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,928,808.00	15,873,322.00	167.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	341,356.00	341,356.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			341,356.00	341,356.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			341,356.00	341,356.00	0.0%
2) Ending Balance, June 30 (E + F1e)			341,356.00	341,356.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	341,356.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		341,356.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		1609790		0.00	

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
7710	State School Facilities Projects	0.00	341,356.00
Total, Restricted Balance		0.00	341,356.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,513,000.00	18,970,437.00	-7.5%
5) TOTAL, REVENUES			20,513,000.00	18,970,437.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	91,474.00	New
3) Employee Benefits		3000-3999	0.00	39,989.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,066.00	0.00	-100.0%
6) Capital Outlay		6000-6999	19,475,139.00	18,967,437.00	-2.6%
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			19,487,205.00	19,098,900.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,025,795.00	(128,463.00)	-112.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,025,795.00	(128,463.00)	-112.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,360,576.50	10,386,371.50	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,360,576.50	10,386,371.50	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,360,576.50	10,386,371.50	11.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount					
d) Unappropriated Amount		9790	10,386,371.50		
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
		9740		10,257,908.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	20,510,000.00	18,967,437.00	-7.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,513,000.00	18,970,437.00	-7.5%
TOTAL, REVENUES			20,513,000.00	18,970,437.00	-7.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	31,782.00	New
Other Classified Salaries		2900	0.00	59,692.00	New
TOTAL, CLASSIFIED SALARIES			0.00	91,474.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	9,731.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	6,197.00	New
Health and Welfare Benefits		3401-3402	0.00	17,114.00	New
Unemployment Insurance		3501-3502	0.00	1,423.00	New
Workers' Compensation		3601-3602	0.00	2,702.00	New
OPEB, Allocated		3701-3702	0.00	718.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	2,104.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	39,989.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,066.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,066.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	417,934.00	500,000.00	19.6%
Land Improvements		6170	18,467,457.00	18,467,437.00	0.0%
Buildings and Improvements of Buildings		6200	529,748.00	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	60,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,475,139.00	18,967,437.00	-2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,487,205.00	19,098,900.00	-2.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,513,000.00	18,970,437.00	-7.5%
5) TOTAL, REVENUES			20,513,000.00	18,970,437.00	-7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,487,205.00	19,098,900.00	-2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,487,205.00	19,098,900.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,025,795.00	(128,463.00)	-112.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,025,795.00	(128,463.00)	-112.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,360,576.50	10,386,371.50	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,360,576.50	10,386,371.50	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,360,576.50	10,386,371.50	11.0%
2) Ending Balance, June 30 (E + F1e)			10,386,371.50	10,257,908.50	-1.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	10,386,371.50		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		10,257,908.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		171 9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
9010	Other Local	0.00	10,257,908.50
Total, Restricted Balance		0.00	10,257,908.50

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,885,113.77	4,885,113.77	0.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,885,113.77	4,885,113.77	0.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,885,113.77	4,885,113.77	0.0%
2) Ending Balance, June 30 (E + F1e)			4,885,113.77	4,885,113.77	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			0.00		
Stores			0.00		
Prepaid Expenditures			0.00		
All Others			0.00		
General Reserve			0.00		
Legally Restricted Balance			0.00		
b) Designated Amounts					
Designated for Economic Uncertainties			0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00		
Other Designations			0.00		
c) Undesignated Amount			4,885,113.77		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
Stores				0.00	
Prepaid Expenditures				0.00	
All Others				0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements				0.00	
Other Commitments				0.00	
d) Assigned					
Other Assignments				4,885,113.77	
Bond Fund Restricted Balance			0000	4,885,113.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
Unassigned/Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,885,113.77	4,885,113.77	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,885,113.77	4,885,113.77	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,885,113.77	4,885,113.77	0.0%
2) Ending Balance, June 30 (E + F1e)			4,885,113.77	4,885,113.77	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount			4,885,113.77		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		4,885,113.77	
Bond Fund Restricted Balance	0000	9780		4,885,113.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	303,791.00	0.00	-100.0%
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			303,791.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(300,791.00)	3,000.00	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(300,791.00)	3,000.00	-101.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	300,851.21	60.21	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,851.21	60.21	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			300,851.21	60.21	-100.0%
2) Ending Net Assets, June 30 (E + F1e)			60.21	3,060.21	4982.6%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	60.21		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		3,060.21	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
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%
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%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	303,791.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			303,791.00	0.00	-100.0%
TOTAL, EXPENSES			303,791.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		303,791.00	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			303,791.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(300,791.00)	3,000.00	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(300,791.00)	3,000.00	-101.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	300,851.21	60.21	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,851.21	60.21	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			300,851.21	60.21	-100.0%
2) Ending Net Assets, June 30 (E + F1e)			60.21	3,060.21	4982.6%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	60.21		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		3,060.21	

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,400.00	10,400.00	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			10,400.00	10,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,400.00)	(10,400.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(10,400.00)	(10,400.00)	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	109,040.32	98,640.32	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,040.32	98,640.32	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			109,040.32	98,640.32	-9.5%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	98,640.32		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		88,240.32	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		196	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,400.00	10,400.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,400.00	10,400.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			10,400.00	10,400.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,400.00	10,400.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,400.00	10,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,400.00)	(10,400.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(10,400.00)	(10,400.00)	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	109,040.32	98,640.32	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,040.32	98,640.32	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			109,040.32	98,640.32	-9.5%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount					
			98,640.32		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt					
		9796		0.00	
b) Restricted Net Assets					
		9797		0.00	
c) Unrestricted Net Assets					
		9790		88,240.32	

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			6,842.88	6,842.88	6,842.88	6,842.88
a. Kindergarten	727.12	727.12				
b. Grades One through Three	2,373.54	2,373.54				
c. Grades Four through Six	2,205.06	2,205.06				
d. Grades Seven and Eight	1,354.93	1,354.93				
e. Opportunity Schools and Full-Day Opportunity Classes	21.06	21.06				
f. Home and Hospital	4.71	4.71				
g. Community Day School						
2. Special Education						
a. Special Day Class	147.31	147.31				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	9.15	9.15				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	6,842.88	6,842.88	6,842.88	6,842.88	6,842.88	6,842.88
HIGH SCHOOL						
4. General Education			2,567.51	2,567.51	2,567.51	2,567.51
a. Grades Nine through Twelve	2,225.71	2,225.71				
b. Continuation Education	155.72	155.72				
c. Opportunity Schools and Full-Day Opportunity Classes	15.60	15.60				
d. Home and Hospital	5.37	5.37				
e. Community Day School						
5. Special Education						
a. Special Day Class	153.10	153.10				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	10.08	10.08				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	1.93	1.93				
6. TOTAL, HIGH SCHOOL	2,567.51	2,567.51	2,567.51	2,567.51	2,567.51	2,567.51
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	26.85	26.85	26.85	26.85	26.85	26.85
b. Special Day Class - High School	28.58	28.58	28.58	28.58	28.58	28.58
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	55.43	55.43	55.43	55.43	55.43	55.43
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	9,465.82	9,465.82	9,465.82	9,465.82	9,465.82	9,465.82
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	9,465.82	9,465.82	9,465.82	9,465.82	9,465.82	9,465.82
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

ANNUAL BUDGET REPORT:
July 1, 2011 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 2000 Railroad Ave., Pittsburg, CA
Date: June 17, 2011

Place: District Board Room
Date: June 22, 2011
Time: 7:30 p.m.

Adoption Date: June 22, 2011

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

Contact person for additional information on the budget reports:

Name: Sonya Marturano

Telephone: 925-473-2304

Title: Finance Director

E-mail: smarturano@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	

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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: Jun 22, 2011

For additional information on this certification, please contact:

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Title: Finance Director

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	35,717,337.00	301	194,836.00	303	35,522,501.00	305	396,570.00		307	35,125,931.00	309
2000 - Classified Salaries	10,627,843.00	311	25,000.00	313	10,602,843.00	315	972,409.00		317	9,630,434.00	319
3000 - Employee Benefits (Excluding 3800)	15,371,889.00	321	599,572.00	323	14,772,317.00	325	498,766.00		327	14,273,551.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,032,403.00	331	55,608.00	333	5,976,795.00	335	733,807.00		337	5,242,988.00	339
5000 - Services . . . & 7300 - Indirect Costs	13,020,810.00	341	77,982.00	343	12,942,828.00	345	3,987,327.00		347	8,955,501.00	349
TOTAL					79,817,284.00	365			TOTAL	73,228,405.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.25%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.25%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	73,228,405.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	34,813,880.00	301	250,659.00	303	34,563,221.00	305	99,114.00		307	34,464,107.00	309
2000 - Classified Salaries	10,257,770.00	311	25,000.00	313	10,232,770.00	315	930,260.00		317	9,302,510.00	319
3000 - Employee Benefits (Excluding 3800)	15,786,762.00	321	618,825.00	323	15,167,937.00	325	432,445.00		327	14,735,492.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,973,640.00	331	30,000.00	333	2,943,640.00	335	379,146.00		337	2,564,494.00	339
5000 - Services . . . & 7300 - Indirect Costs	9,991,847.00	341	0.00	343	9,991,847.00	345	3,666,263.00		347	6,325,584.00	349
TOTAL					72,899,415.00	365			TOTAL	67,392,187.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	28,880,396.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,906,239.00 380
3. STRS.		3101 & 3102	2,298,640.00 382
4. PERS.		3201 & 3202	274,607.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	567,658.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	5,306,798.00 385
7. Unemployment Insurance.		3501 & 3502	472,677.00 390
8. Workers' Compensation Insurance.		3601 & 3602	903,159.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			40,610,174.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			344,330.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			40,265,844.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			59.75%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.75%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	67,392,187.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 2,085,855.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 59,294,559.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.52%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,747,266.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	643,412.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	295,371.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,741,049.19
9. Carry-Forward Adjustment (Part IV, Line F)	129,727.82
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,870,777.01

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,893,895.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,577,470.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,813,457.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	188,473.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	25,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,601,091.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,095,855.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,767,115.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,738,754.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,013,024.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	82,714,134.81

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.52%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 4.68%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,741,049.19</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(137,327.71)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.2%) times Part III, Line B18); zero if negative	<u>129,727.82</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.2%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.29%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>129,727.82</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>129,727.82</u>

Approved indirect cost rate: 4.20%
 Highest rate used in any program: 6.29%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,810,380.00	101,110.00	2.65%
01	3011	456,764.00	19,183.00	4.20%
01	3030	41,271.00	1,937.00	4.69%
01	3180	1,468,051.00	62,003.00	4.22%
01	3550	55,031.00	3,461.00	6.29%
01	4035	858,861.00	20,645.00	2.40%
01	4045	30,721.00	663.00	2.16%
01	4047	48,172.00	2,023.00	4.20%
01	4050	407,419.00	17,229.00	4.23%
01	6010	637,215.00	30,000.00	4.71%
01	6286	100,606.00	4,242.00	4.22%
01	6690	159,342.00	6,693.00	4.20%
01	7090	1,036,814.00	26,074.00	2.51%
01	7091	1,238,392.00	30,792.00	2.49%
01	7400	2,168,316.00	107,452.00	4.96%
13	5310	4,013,024.00	170,000.00	4.24%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	3,181,954.35		175,203.11	3,357,157.46
2. State Lottery Revenue	8560	1,193,236.00		169,265.00	1,362,501.00
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	(4,242,595.00)	4,242,595.00		0.00
6. Total Available (Sum Lines A1 through A5)		132,595.35	4,242,595.00	344,468.11	4,719,658.46
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,500.00			6,500.00
2. Classified Salaries	2000-2999	2,000.00			2,000.00
3. Employee Benefits	3000-3999	1,539.00			1,539.00
4. Books and Supplies	4000-4999	33,289.00		305,994.00	339,283.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	89,267.00			89,267.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00	4,242,595.00		4,242,595.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		132,595.00	4,242,595.00	305,994.00	4,681,184.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.35	0.00	38,474.11	38,474.46
D. COMMENTS:					

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

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

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources 8010-8099						
49,307,888.00						
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,667.91	3.20%	6,881.28	2.70%	7,067.08
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		9,465.82	0.53%	9,515.82	0.26%	9,540.82
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		63,117,235.84	3.75%	65,481,021.85	2.97%	67,425,738.21
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		63,117,235.84	3.75%	65,481,021.85	2.97%	67,425,738.21
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		50,649,057.07	3.75%	52,545,900.79	2.97%	54,106,457.88
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)		449,590.00	0.00%	449,590.00	0.00%	449,590.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		49,307,888.07	3.85%	51,204,731.79	3.05%	52,765,288.88
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	-23.06%	6,959,884.43	0.00%	6,959,884.43
4. Other Local Revenues 8600-8799		4,140,700.00	-62.26%	1,562,700.00	0.00%	1,562,700.00
5. Other Financing Sources 8900-8999		(7,032,700.00)	-7.24%	(6,523,376.00)	0.00%	(6,523,376.00)
6. Total (Sum lines A1k thru A5)		55,616,352.07	-3.80%	53,503,940.22	2.92%	55,064,497.31
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				28,409,839.00		28,835,987.00
b. Step & Column Adjustment				426,148.00		432,540.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,409,839.00	1.50%	28,835,987.00	1.50%	29,268,527.00
2. Classified Salaries						
a. Base Salaries				5,667,531.00		5,724,205.00
b. Step & Column Adjustment				56,674.00		57,242.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,667,531.00	1.00%	5,724,205.00	1.00%	5,781,447.00
3. Employee Benefits 3000-3999		11,829,740.00	3.00%	12,184,632.00	3.00%	12,550,171.00
4. Books and Supplies 4000-4999		1,566,602.00	6.37%	1,666,467.00	0.00%	1,666,467.00
5. Services and Other Operating Expenditures 5000-5999		5,059,419.00	-25.44%	3,772,154.00	0.00%	3,772,154.00
6. Capital Outlay 6000-6999		44,231.00	-40.44%	26,343.00	0.00%	26,343.00
7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499		38,416.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs 7300-7399		(765,713.00)	12.77%	(863,459.00)	0.00%	(863,459.00)
9. Other Financing Uses 7600-7699		4,211,171.00	-53.68%	1,950,409.00	0.00%	1,950,409.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		56,061,236.00	-4.93%	53,296,738.00	1.60%	54,152,059.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(444,883.93)		207,202.22		912,438.31
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		7,295,653.94		6,850,770.01		7,057,972.23
2. Ending Fund Balance (Sum lines C and D1)						
		6,850,770.01		7,057,972.23		7,970,410.54
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		0.00				
b. Restricted 9740						
c. Committed						
1. Stabilization Arrangements 9750		0.00				
2. Other Commitments 9760		0.00				
d. Assigned 9780		2,414,000.00		2,414,000.00		2,414,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		2,350,136.00		2,286,766.80		2,333,555.58
2. Unassigned/Unappropriated 9790		2,086,633.94		2,357,205.43		3,222,854.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,850,769.94		7,057,972.23		7,970,410.54

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,350,136.00		2,286,766.80		2,333,555.58
c. Unassigned/Unappropriated	9790	2,086,633.94		2,357,205.43		3,222,854.96
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	6,149,007.00		6,149,007.00		6,149,007.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		10,585,776.94		10,792,979.23		11,705,417.54
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.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
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	4,970,209.00	-2.17%	4,862,552.00	0.00%	4,862,552.00
3. Other State Revenues	8300-8599	5,888,414.00	0.00%	5,888,414.00	0.00%	5,888,414.00
4. Other Local Revenues	8600-8799	3,438,726.00	-2.16%	3,364,496.00	0.00%	3,364,496.00
5. Other Financing Sources	8900-8999	7,032,700.00	-7.24%	6,523,376.00	0.00%	6,523,376.00
6. Total (Sum lines A1 thru A5)		23,120,808.00	-2.99%	22,429,597.00	0.00%	22,429,597.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries						
				6,404,041.00		6,500,102.00
b. Step & Column Adjustment						
				96,061.00		97,502.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)						
	1000-1999	6,404,041.00	1.50%	6,500,102.00	1.50%	6,597,604.00
2. Classified Salaries						
a. Base Salaries						
				4,590,239.00		4,635,223.00
b. Step & Column Adjustment						
				44,984.00		45,425.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)						
	2000-2999	4,590,239.00	0.98%	4,635,223.00	0.98%	4,680,648.00
3. Employee Benefits						
	3000-3999	4,157,642.00	0.64%	4,184,251.00	0.64%	4,211,030.00
4. Books and Supplies						
	4000-4999	1,316,624.00	5.00%	1,382,455.00	5.00%	1,451,578.00
5. Services and Other Operating Expenditures						
	5000-5999	5,386,302.00	8.00%	5,817,206.00	8.00%	6,282,582.00
6. Capital Outlay						
	6000-6999	109,942.00	-100.00%	0.00	0.00%	0.00
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	311,839.00	31.35%	409,585.00	0.00%	409,585.00
9. Other Financing Uses						
	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)						
		22,276,629.00	2.93%	22,928,822.00	3.07%	23,633,027.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		844,179.00		(499,225.00)		(1,203,430.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		3,047,449.49		3,891,628.49		3,392,403.49
2. Ending Fund Balance (Sum lines C and D1)						
		3,891,628.49		3,392,403.49		2,188,973.49
3. Components of Ending Fund Balance						
a. Nonspendable						
	9710-9719	0.00				
b. Restricted						
	9740	3,891,628.49		3,392,403.49		2,188,973.49
c. Committed						
1. Stabilization Arrangements						
	9750					
2. Other Commitments						
	9760					
d. Assigned						
	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties						
	9789					
2. Unassigned/Unappropriated						
	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		3,891,628.49		3,392,403.49		2,188,973.49

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	51,098,647.00	3.71%	52,995,490.79	2.94%	54,556,047.88
2. Federal Revenues	8100-8299	5,125,209.00	0.73%	5,162,552.00	0.00%	5,162,552.00
3. Other State Revenues	8300-8599	14,933,878.00	-13.97%	12,848,298.43	0.00%	12,848,298.43
4. Other Local Revenues	8600-8799	7,579,426.00	-34.99%	4,927,196.00	0.00%	4,927,196.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		78,737,160.07	-3.56%	75,933,537.22	2.06%	77,494,094.31
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				34,813,880.00		35,336,089.00
b. Step & Column Adjustment				522,209.00		530,042.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,813,880.00	1.50%	35,336,089.00	1.50%	35,866,131.00
2. Classified Salaries						
a. Base Salaries				10,257,770.00		10,359,428.00
b. Step & Column Adjustment				101,658.00		102,667.00
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	10,257,770.00	0.99%	10,359,428.00	0.99%	10,462,095.00
3. Employee Benefits	3000-3999	15,987,382.00	2.39%	16,368,883.00	2.40%	16,761,201.00
4. Books and Supplies	4000-4999	2,883,226.00	5.75%	3,048,922.00	2.27%	3,118,045.00
5. Services and Other Operating Expenditures	5000-5999	10,445,721.00	-8.20%	9,589,360.00	4.85%	10,054,736.00
6. Capital Outlay	6000-6999	154,173.00	-82.91%	26,343.00	0.00%	26,343.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,416.00	-100.00%	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	4,211,171.00	-53.68%	1,950,409.00	0.00%	1,950,409.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		78,337,865.00	-2.70%	76,225,560.00	2.05%	77,785,086.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		399,295.07		(292,022.78)		(290,991.69)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,343,103.43		10,742,398.50		10,450,375.72
2. Ending Fund Balance (Sum lines C and D1)		10,742,398.50		10,450,375.72		10,159,384.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,891,628.49		3,392,403.49		2,188,973.49
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,414,000.00		2,414,000.00		2,414,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,350,136.00		2,286,766.80		2,333,555.58
2. Unassigned/Unappropriated	9790	2,086,633.94		2,357,205.43		3,222,854.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,742,398.43		10,450,375.72		10,159,384.03

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,350,136.00		2,286,766.80		2,333,555.58
c. Unassigned/Unappropriated	9790	2,086,633.94		2,357,205.43		3,222,854.96
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,149,007.00		6,149,007.00		6,149,007.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,585,776.94		10,792,979.23		11,705,417.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.51%		14.16%		15.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		9,410.39		9,515.82		9,540.82
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		78,337,865.00		76,225,560.00		77,785,086.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		78,337,865.00		76,225,560.00		77,785,086.00
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)		2,350,135.95		2,286,766.80		2,333,552.58
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)		2,350,135.95		2,286,766.80		2,333,552.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	88,075,888.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	12,050,981.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	25,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	135,434.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,961,368.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	261,660.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	198,154.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				7,581,616.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	820,374.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				69,263,665.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				69,263,665.00

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		9,410.39
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		9,410.39
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		9,410.39
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,360.34
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	63,247,360.10	6,983.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	63,247,360.10	6,983.56
B. Required effort (Line A.2 times 90%)	56,922,624.09	6,285.20
C. Current year expenditures (Line I.G and Line II.F)	69,263,665.00	7,360.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	1,798,497.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				1,798,497.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	69,263,665.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,360.34
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (if negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,379.09	6,354.09
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	167.08	170.82
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,521.17	6,667.91
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,521.17	6,667.91
b. Revenue Limit ADA	0033	9,465.82	9,465.82
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	61,728,221.41	63,117,235.84
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	61,728,221.41	63,117,235.84
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	50,639,981.00	50,649,057.07
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	374,640.00	738,583.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	226,670.00	229,323.00
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)	---	147,970.00	509,260.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	50,787,951.00	51,158,317.07

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	7,977,406.00	7,641,342.00
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	7,977,406.00	7,641,342.00
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	42,810,545.00	43,516,975.07
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	288,940.00	288,993.00
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	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(288,940.00)	(288,993.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	42,521,605.00	43,227,982.07
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	42,521,605.00	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	18,221.00	0.00	0.00	(453,874.00)				
Other Sources/Uses Detail					0.00	6,981,368.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,400.00	0.00	283,874.00	0.00				
Other Sources/Uses Detail					1,897,766.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	25,775.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(47,396.00)	170,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					5,063,602.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
96 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	47,396.00	(47,396.00)	453,874.00	(453,874.00)	6,961,368.00	6,961,368.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(5,225.00)	0.00	(453,874.00)				
Other Sources/Uses Detail					0.00	4,211,171.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,400.00	0.00	283,874.00	0.00				
Other Sources/Uses Detail					1,897,766.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	25,775.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(23,950.00)	170,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,313,405.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	29,175.00	(29,175.00)	453,874.00	(453,874.00)	4,211,171.00	4,211,171.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	8,908.83	9,095.70	N/A	Met
Second Prior Year (2009-10)	9,070.12	9,147.18	N/A	Met
First Prior Year (2010-11)	9,078.69	9,465.82	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	9,465.82			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	9,553	9,581	N/A	Met
Second Prior Year (2009-10)	9,640	9,571	0.7%	Met
First Prior Year (2010-11)	9,533	9,911	N/A	Met
Budget Year (2011-12)	9,885			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	9,024	9,581	94.2%
Second Prior Year (2009-10)	9,079	9,571	94.9%
First Prior Year (2010-11)	9,410	9,911	94.9%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	9,410	9,885	95.2%	Met
1st Subsequent Year (2012-13)	9,516	9,996	95.2%	Met
2nd Subsequent Year (2013-14)	9,541	10,044	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,521.17	6,667.91	6,881.28	7,067.08
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,349.77	5,350.73	5,521.95	5,671.05
d. Prior Year Funded BRL per ADA		5,349.77	5,350.73	5,521.95
e. Difference (Step 1c minus Step 1d)		0.96	171.22	149.10
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	3.20%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	9,465.82	9,465.82	9,515.82	9,540.82
b. Prior Year Revenue Limit (Funded) ADA		9,465.82	9,465.82	9,515.82
c. Difference (Step 2a minus Step 2b)		0.00	50.00	25.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.53%	0.26%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		0.02%	3.73%	2.96%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.98% to 1.02%	2.73% to 4.73%	1.96% to 3.96%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	7,977,406.00	7,641,342.00	7,641,342.00	7,641,342.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	50,499,011.00	50,869,324.00	52,545,925.00	54,106,441.00
District's Projected Change in Revenue Limit:		0.73%	3.30%	2.97%
Revenue Limit Standard:		- .98% to 1.02%	2.73% to 4.73%	1.96% to 3.96%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	45,022,317.05	50,177,593.60	89.7%
Second Prior Year (2009-10)	40,746,458.34	46,539,067.06	87.6%
First Prior Year (2010-11)	44,442,986.00	49,885,464.00	89.1%
	Historical Average Ratio:		88.8%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	45,907,110.00	51,850,065.00	88.5%	Met
1st Subsequent Year (2012-13)	46,744,824.00	51,346,329.00	91.0%	Met
2nd Subsequent Year (2013-14)	47,600,145.00	52,201,650.00	91.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.02%	3.73%	2.96%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.98% to 10.02%	-6.27% to 13.73%	-7.04% to 12.96%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.98% to 5.02%	-1.27% to 8.73%	-2.04% to 7.96%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	12,196,413.00		
Budget Year (2011-12)	5,125,209.00	-57.98%	Yes
1st Subsequent Year (2012-13)	5,162,552.00	0.73%	No
2nd Subsequent Year (2013-14)	5,162,552.00	0.00%	No

Explanation:
(required if Yes)

The large change in Federal Revenue is because the ARRA funding has ended for 2011-12 and subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	16,915,557.00		
Budget Year (2011-12)	14,933,878.00	-11.72%	Yes
1st Subsequent Year (2012-13)	12,848,298.43	-13.97%	Yes
2nd Subsequent Year (2013-14)	12,848,298.43	0.00%	No

Explanation:
(required if Yes)

The 2011-12 budget and budget for subsequent year reflects estimated reduction in ongoing categorical funding by the state.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	5,015,928.00		
Budget Year (2011-12)	7,579,426.00	51.11%	Yes
1st Subsequent Year (2012-13)	4,927,196.00	-34.99%	Yes
2nd Subsequent Year (2013-14)	4,927,196.00	0.00%	No

Explanation:
(required if Yes)

The budget 2011-12 budget year reflects estimated one-time funding from various sources: E-Rate prior yr funding; and solar energy/electric rebates.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	5,941,989.00		
Budget Year (2011-12)	2,883,226.00	-51.48%	Yes
1st Subsequent Year (2012-13)	3,048,922.00	5.75%	No
2nd Subsequent Year (2013-14)	3,118,045.00	2.27%	No

Explanation:
(required if Yes)

Projected funding for Books and supplies has been decreased significantly because of the reduction in ARRA funding.

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

First Prior Year (2010-11)	13,474,884.00		
Budget Year (2011-12)	10,445,721.00	-22.48%	Yes
1st Subsequent Year (2012-13)	9,589,360.00	-8.20%	Yes
2nd Subsequent Year (2013-14)	10,054,736.00	4.85%	No

Explanation:
(required if Yes)

The budget reduction in this category is primarily due to the expiration of ARRA funding.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2010-11)	34,127,898.00		
Budget Year (2011-12)	27,638,513.00	-19.01%	Not Met
1st Subsequent Year (2012-13)	22,938,046.43	-17.01%	Not Met
2nd Subsequent Year (2013-14)	22,938,046.43	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2010-11)	19,416,673.00		
Budget Year (2011-12)	13,328,947.00	-31.35%	Not Met
1st Subsequent Year (2012-13)	12,638,282.00	-5.18%	Met
2nd Subsequent Year (2013-14)	13,172,781.00	4.23%	Met

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

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

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

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

The large change in Federal Revenue is because the ARRA funding has ended for 2011-12 and subsequent years.

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

The 2011-12 budget and budget for subsequent year reflects estimated reduction in ongoing categorical funding by the state.

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

The budget 2011-12 budget year reflects estimated one-time funding from various sources: E-Rate prior yr funding; and solar energy/electric rebates.

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

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

Projected funding for Books and supplies has been decreased significantly because of the reduction in ARRA funding.

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

The budget reduction in this category is primarily due to the expiration of ARRA funding.

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 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	78,337,865.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	78,337,865.00	783,378.65	2,448,901.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1996)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	2,250,000.00	2,214,657.00	0.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	3,678,262.94	5,823,589.34	5,878,853.94
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(9.04)	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	5,928,262.94	8,038,246.34	5,878,853.94
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	76,089,547.68	76,395,103.89	88,075,888.00
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)	76,089,547.68	76,395,103.89	88,075,888.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.8%	10.5%	6.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.6%	3.5%	2.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	2,768,345.11	50,477,593.60	N/A	Met
Second Prior Year (2009-10)	2,383,046.09	49,123,533.22	N/A	Met
First Prior Year (2010-11)	(1,656,041.00)	56,846,832.00	2.9%	Not Met
Budget Year (2011-12) (Information only)	(444,884.00)	56,061,236.00		

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)

The negative net change in the 2010-11 fund balance reflects an estimated transfer out to Fund 17 to set aside funds for possible ADA funding reductions.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	3,170,588.00	3,684,917.83	N/A	Met
Second Prior Year (2009-10)	3,064,391.00	6,568,648.85	N/A	Met
First Prior Year (2010-11)	7,549,607.00	8,951,694.94	N/A	Met
Budget Year (2011-12) (Information only)	7,295,653.94			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$60,000 (greater of)	0	to 300
4% or \$60,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	9,410	9,516	9,541
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	78,337,865.00	76,225,560.00	77,785,086.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	78,337,865.00	76,225,560.00	77,785,086.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,350,135.95	2,286,766.80	2,333,552.58
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,350,135.95	2,286,766.80	2,333,552.58

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,350,136.00	2,286,766.80	2,333,555.58
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,086,633.94	2,357,205.43	3,222,854.96
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	6,149,007.00	6,149,007.00	6,149,007.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,585,776.94	10,792,979.23	11,705,417.54
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.51%	14.16%	15.05%
District's Reserve Standard (Section 10B, Line 7):	2,350,135.95	2,286,766.80	2,333,552.58
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2010-11)	(6,124,536.00)			
Budget Year (2011-12)	(7,032,700.00)	908,164.00	14.8%	Not Met
1st Subsequent Year (2012-13)	(7,032,700.00)	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	(7,032,700.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	0.00			
Budget Year (2011-12)	0.00	0.00	0.0%	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	(6,961,368.00)			
Budget Year (2011-12)	(4,211,171.00)	2,750,197.00	-39.5%	Not Met
1st Subsequent Year (2012-13)	(4,211,171.00)	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	(4,211,171.00)	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increased contribution is for Resource 6500, Special Education.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfer decrease reflects a reduced level of transfer out to Fund 17 to the ADA/Revenue adjustment reserve.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	7	Redevelopment Agency	25/9198/7439	1,745,000
General Obligation Bonds	29	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	13	Redevelopment Agency	25/9198/7439	8,715,000
Certificates of Participation - 2001	6	Redevelopment Agency	25/9198/7439	1,745,000
Certificates of Participation - 2009	22	Redevelopment Agency	25/9198/7439	33,895,000
Certificates of Participation - 2010		Redevelopment Agency	25/9198/7439	20,510,000

Type of Commitment (continued)	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	3,337,839	4,428,943	5,002,943	5,027,976
General Obligation Bonds	7,127,775	7,624,371	7,662,008	7,715,699
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Certificates of Participation - 1998	774,328	772,415	789,463	766,511
Certificates of Participation - 2001	255,428	257,652	258,355	258,652
Certificates of Participation - 2009	1,336,466	1,940,031	1,940,031	1,940,031
Certificates of Participation - 2010	0			
Total Annual Payments:	12,831,836	15,023,412	15,632,800	15,708,869
Has total annual payment increased over prior year (2010-11)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual COP payments will be funded using redevelopment agency funds. The GO Bonds are paid by local property tax assessments paid directly through the County Treasurer.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	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?	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Actuarial Oct. 7, 2009

Data must be entered.

5. OPEB Contributions

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	565,410.00	625,180.00	750,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	750,000.00	750,000.00	750,000.00
d. Number of retirees receiving OPEB benefits	76	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
 a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	494.0	525.4	525.4	525.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

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
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

No

No

No

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

371,194

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	246.0	368.5	368.5	368.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

No	No	No
----	----	----

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

141,425

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

7. Amount included for any tentative salary schedule increases

--	--	--

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	Flat Rate	Flat Rate	Flat Rate
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	51.0	53.8	53.8	53.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

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)?

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

64,913

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer	Flat Rate	Flat Rate	Flat Rate
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

FISCAL YEAR 2010-11 BUDGET DEVELOPMENT				
BUDGET DEVELOPMENT-JUNE 8 2011				
	FY 2011-12	FY 2012-13	FY 2013-14	TOTAL MYP
REVENUE ENHANCEMENTS				
Increase Medi Cal Reimbursement	\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
Provide Virtual classes to increase ADA by 50 and 75		\$ 264,050	\$ 405,525	\$ 669,575
Parcel Tax		\$ 100,000		\$ 100,000
Revenue Limit Changes due to Governor's May revised message	\$ 184,537	\$ 877,625	\$ 1,101,193	\$ 2,163,355
3.85% Increase to Revenue Limit	\$ 2,278,248	\$ 2,330,787	\$ 2,377,403	\$ 6,986,438
Increase due to enrollment increase	\$ 1,901,900	\$ 1,901,900	\$ 1,901,900	\$ 5,705,700
Solar energy savings	\$ 1,050,000	\$ 1,092,000	\$ 1,135,680	\$ 3,277,680
Workers Compensation	\$ 450,000	\$ 450,000	\$ 450,000	\$ 1,350,000
Unemployment Insurance	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (1,050,000)
Mental Health mandate	\$ (1,414,300)	\$ (1,414,300)	\$ (1,414,300)	\$ (4,242,900)
Charge backs to Categorical Funds	\$ 148,000	\$ 148,000	\$ 148,000	\$ 444,000
\$650 Per ADA Set Aside	\$ (6,142,500)	\$ (6,142,500)	\$ (6,142,500)	\$ (18,427,500)
TOTAL REVENUE ENHANCEMENTS	\$ (1,594,115)	\$ (442,438)	\$ (87,099)	\$ (2,123,652)
FISCAL YEAR 2010-11 BUDGET DEVELOPMENT				
BUDGET DEVELOPMENT-JUNE 8 2011				
	FY 2011-12	FY 2012-13	FY 2013-14	TOTAL MYP
EXPENDITURE ADJUSTMENTS				
Energy Education	\$ 321,682	\$ 483,914	\$ 725,871	\$ 1,531,467
E-rate Reimbursement	\$ (1,228,000)	\$ -	\$ -	\$ (1,228,000)
Phone Line Audit	\$ (154,000)	\$ (154,000)	\$ (154,000)	\$ (462,000)
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
Reorganize Human Resources Department	\$ 95,000	\$ 95,000	\$ 95,000	\$ 285,000
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
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 Maintenance fee for financial system	\$ 37,000	\$ 37,000	\$ 37,000	\$ 111,000
Early Retirement FY 2009-10	\$ 361,319	\$ 328,381	\$ 296,867	\$ 986,567
Early Retirement FY 2010-11	\$ 256,000	\$ 560,000	\$ 560,000	\$ 1,680,000

FISCAL YEAR 2010-11 BUDGET DEVELOPMENT				
BUDGET DEVELOPMENT-JUNE 8 2011				
	FY 2011-12	FY 2012-13	FY 2013-14	TOTAL MYP
Abeyance of GASB 45 contribution	\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
Increase in staffing and supplies due to enrollment	\$ (495,006)	\$ (504,906)	\$ (515,004)	\$ (1,514,916)
MLK Junior High School Principal and Secretary .75 FTE	\$ (130,000)	\$ -	\$ -	\$ (130,000)
Collaborative Teachers 2 FTE'S	\$ (150,000)	\$ (153,000)	\$ (156,060)	\$ (459,060)
ES Vice Principals 4 FTE's	\$ (234,000)			\$ (234,000)
TOTAL EXPENDITURE ADJUSTMENTS	\$ 1,202,945	\$ 2,911,339	\$ 3,108,624	\$ 7,222,908
REVENUE ENHANCEMENTS PLUS EXPENDITURE ADJUSTMENTS	\$ (391,170)	\$ 2,468,901	\$ 3,021,525	\$ 5,099,256

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

REVISED

2011

Date	Description	Responsibility
FISCAL YEAR 2010-11		
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
FISCAL YEAR 2011-12		
July through August	Close Books for Fiscal Year 2009/10	Business Services
September 7	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
December 15	Approve First Interim Budget Report	Board of Education

2012

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

REVISED

Date	Description	Responsibility
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 12-21	Convene Budget Sub-committee	
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 22	Approve particular kind of service needs	Board of Education
February 28	Complete entries for second interim report	Finance Director
March 7	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 11	Budget study session	Board of Education
April 15	Deadline for sites to return budget worksheets	Administrators, Directors, Managers
April 15-28	Staffing allocations to sites	Assistant Superintendent of Human Resources, Deputy Superintendent, Associate Superintendent of Business Services, Finance Director
May 1-15	Governor's May revise	Associate Superintendent, Finance Director
May 23	Update on Governors May revise	Board of Education
May 1-31	Data entry of budget information into Finance System	Finance Director
June 6	Budget update	Board of Education
June 1-15	Draft budget prepared and revised	Cabinet, Finance Director
June 20	Budget Adoption	Board of Education

Standardized Account Code Structure (SACS)

March 2010

PITTSBURG UNIFIED SCHOOL DISTRICT

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.

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

- 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

- 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

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 an/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

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

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 15th 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

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

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

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

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

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

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

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).

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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: Suspense 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, 1972Instituted 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, 1977Allowed reimbursement for costs resulting from state mandates.

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

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

AB 1981Allowed 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.

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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

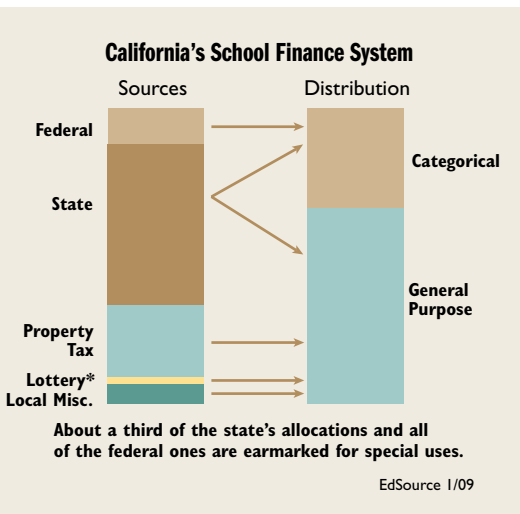
- the support for specific programs for which it qualifies ("categorical aid").

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?

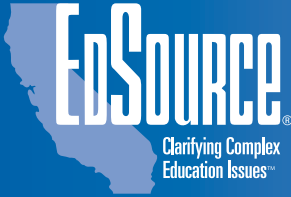
There are many critics of the state's funding system, and the debate about school finance has intensified.

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
- For detailed financial data on districts, counties, and the state, go to the Ed-Data Partnership website: www.ed-data.k12.ca.us
- For information and publications about California's education issues, go to EdSource's website: 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.

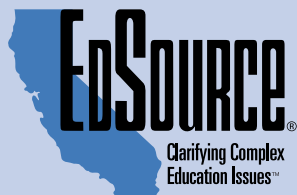
For example, most schools have a School Site Council that influences some expenditure decisions. Many school districts have Budget Advisory Committees that consider district-level decisions. School principals and district administrators typically seek comments from these groups and manage the process 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 or 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
- 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



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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	
TEST 1 Percentage of General Fund Revenues Times used: 2	Requirement K-14 education must receive a minimum percentage of General Fund revenues, currently about 41%.
	When is it operative? 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.
TEST 2 Adjustment Based on Statewide Personal Income Times used: 12	Requirement 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.
	When is it operative? 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%.)
TEST 3 Adjustment Based on Available Revenues Times used: 7	Requirement 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.
	When is it operative? 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%.)
SUSPENSION 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.
MAINTENANCE FACTOR	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.
“SETTLE UP”	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.