

**BIGGS UNIFIED SCHOOL DISTRICT
2011/2012 ORIGINAL BUDGET
UNRESTRICTED GENERAL FUND**

Below are the revenue and expense estimates for the 11/12 Original Budget Unrestricted General Fund as reported in SACS/MYP and adopted on June 28, 2011 with narratives for changes.

REVENUES

- 11/12 Original Budget projected Ending Fund Balance MYP \$441,024
- 10/11 Estimated Actuals Ending Balance \$682,573

❖ *Estimated change in fund balance from 10/11 to 11/12*
-\$241,549

- **Original Budget**

		<u>10/11 2nd Int.</u>
✓ Revenue Limit Sources 8000	\$3,474,356	3,648,702
✓ Federal Revenues 8100-8200	\$ 44,556	44,856
✓ Other State Revenue 8300-8500	\$ 796,835	801,622
✓ Other Local Revenue 8600-8700	\$ 239,446	218,126
 TOTAL UNRESTRICTED	 <u>\$4,555,193</u>	 <u>4,713,306</u>

❖ *Change from 10/11*
-158,113 (Revenue limit sources)

Note: Revenue limit 8000s for 11/12 includes CDS waiver funds, Other State Revenue 8300-8500 includes \$152,697 from DM Critical Hardship funds, \$42,344 from DM, and \$89,000 from CDS hourly funds. Other Local Revenue 8600-8700 increase is related to walnut revenue.

EXPENDITURES

- **Original Budget**

		<u>10/11</u>
✓ Certificated Salaries	\$1,821,542	1,851,424
✓ Classified Salaries	\$ 727,211	711,712
✓ Benefits	\$ 977,398	909,027
✓ Books &Supplies 4000-6000	\$ 805,165	967,836
✓ Other Outgo 7100-7200	11,500	
✓ Indirect/Direct Support 7300-7399	(\$ -66,526)	(-62,925)
✓		
SUBTOTAL EXPENSES	\$4,276,341	4,377,074
✓ Transfers In/Out	\$ 196,569	218,735
✓ Contributions	\$ 575,832	490,241
✓		
TOTAL EXPENSES	<u>\$5,048,742</u>	<u>5,086,050</u>

❖ *Change from 10/11*
-37,308

- **MYP Assumptions**

11/12 Adjustments to Income:

- **\$175,000**

**Estimated increase in 10/11 ending fund balance due to savings in salary, benefits
And operational costs.**

11/12 Adjustments to Expenses:

- **\$52,000**

Salary savings from retirements not included in position budgeting

- **\$25,000**

Reduction in MAA expenditures and allocation of revenue

12/13 Adjustments to Income:

- + \$61,105
Revenue limit COLA for 12/13 projected at 3.20%
- -\$87,862
Loss of ADA estimated at 15
- + \$372,000
Transfer in Fund 17 in order to meet 3 year budget
- -\$112,016
Loss of NSS funding at BHS

12/13 Adjustments to Expenses:

- -\$42,000
Certificated and Classified salary savings moving forward
- +\$44,600
Estimated increase for step and column (Certificated, Classified, Conf/Admin)
- -\$25,000
Retiree benefits savings (2)
- -\$85,000
Reduce expenditures and allocation of Tier III funding and reduce DM Transfer
- -\$40,000
Reduce expenditures and site allocation of MAA revenue
- -\$90,000
Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA

13/14 Adjustments to Income:

- + \$61,105
Revenue limit COLA for 12/13 projected at 3.20% carried forward

- -\$87,862
Loss of ADA estimated at 15 carried forward

- -\$112,016
Loss of NSS funding at BHS carried forward

- +\$50,384
Revenue limit COLA on ADA estimated at 2.70% in 13/14

- -\$24,001
Reduction to revenue for ADA loss of 4

- -\$152,697
Remove Critical Hardship DM funding. Last year of revenue 12/13

- +\$215,000
Transfer in Fund 20 in order to meet 3 year budget

13/14 Adjustments to Expenses:

- -\$37,800
Certificated and Classified salary savings moving forward

- +\$44,600
Estimated increase for step and column (Certificated, Classified, Conf/Admin)
Moving forward (2 years)

- -\$25,000
Retiree benefits savings (2) carried forward

- -\$85,000
Reduce expenditures and allocation of Tier III funding and reduce DM Transfer
carried forward

- -\$40,000
Reduce expenditures and site allocation of MAA revenue carried forward

- **-\$90,000**

Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA carried forward

- **-\$152,697**

Remove Critical Hardship DM Transfer

14/15 Adjustments to Income:

- **+\$61,105**

Revenue limit COLA for 12/13 projected at 3.20% carried forward

- **-\$87,862**

Loss of ADA estimated at 15 carried forward

- **-\$112,016**

Loss of NSS funding at BHS carried forward

- **+\$50,384**

Revenue limit COLA on ADA estimated at 2.70% in 13/14 carried forward

- **-\$24,001**

Reduction to revenue for ADA loss of 4 carried forward

- **+\$54,970**

Revenue limit COLA on ADA estimated at 2.90%

- **-\$152,697**

Remove Critical Hardship DM funding carried forward

14/15 Adjustments to Expenses:

- **-\$34,000**

Certificated and Classified salary savings moving forward

- **+\$44,600**

Estimated increase for step and column (Certificated, Classified, Conf/Admin) carried forward (3 years)

- **-\$25,000**
Retiree benefits savings (3) carried forward

- **-\$85,000**
Reduce expenditures and allocation of Tier III funding and reduce DM Transfer carried forward

- **-\$40,000**
Reduce expenditures and site allocation of MAA revenue carried forward

- **-\$90,000**
Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA carried forward

- **-\$152,697**
Remove Critical Hardship DM Transfer carried forward

BIGGS UNIFIED SCHOOL DISTRICT
Income Statement

GENERAL FUND

Fiscal Year 2012 to date
Objects from Standard Account Code Structure
Budget Version: WK

06/20/2011

Object Description	Unrestricted			Restricted		
	Budget	Actual	%	Budget	Actual	%
Beginning Balance						
9791 BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
Total 9000	0.00	0.00	0.00	0.00	0.00	0.00
Total Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00
Revenue						
8011 STATE AID - CURRENT YEAR	1,851,557.00	0.00	0.00	0.00	0.00	0.00
8021 HOME OWNERS EXEMPTIONS	30,735.00	0.00	0.00	0.00	0.00	0.00
8029 IN-LIEU TAXES	1,788.00	0.00	0.00	0.00	0.00	0.00
8041 SECURED ROLL TAXES	1,936,566.00	0.00	0.00	0.00	0.00	0.00
8042 UNSECURED ROLL TAXES	113,616.00	0.00	0.00	0.00	0.00	0.00
8043 PRIOR YEAR TAXES	2,328.00	0.00	0.00	0.00	0.00	0.00
8044 SUPPLEMENTAL TAXES	6,301.00	0.00	0.00	0.00	0.00	0.00
8045 E.R.A.F.	-467,218.00	0.00	0.00	0.00	0.00	0.00
8092 REV LMT PERS REDUCTION	10,833.00	0.00	0.00	0.00	0.00	0.00
8096 TRSFRS TO CHRTRS IN LIEU T	-12,150.00	0.00	0.00	0.00	0.00	0.00
8000 REVENUE LIMIT SOURCES	3,474,356.00	0.00	0.00	0.00	0.00	0.00
8181 SPEC ED ENTITLEMENT PER U	0.00	0.00	0.00	67,412.00	0.00	0.00
8100 FEDERAL REVENUE	0.00	0.00	0.00	67,412.00	0.00	0.00
8260 FOREST RES FUND SCHOOL D	2,221.00	0.00	0.00	0.00	0.00	0.00
8290 OTHER FEDERAL REVENUE	42,335.00	0.00	0.00	196,273.00	0.00	0.00
8200 FEDERAL REVENUE	44,556.00	0.00	0.00	196,273.00	0.00	0.00
8311 OTHER STATE APPORTS-CURJ	0.00	0.00	0.00	388,242.00	0.00	0.00
8434 CLASS SIZE REDUCTION K-3	117,810.00	0.00	0.00	0.00	0.00	0.00
8300 OTHR STATE APPORTS	117,810.00	0.00	0.00	388,242.00	0.00	0.00
8560 STATE LOTTERY REVENUE	59,512.00	0.00	0.00	9,257.00	0.00	0.00
8590 ALL OTHER STATE REVENUE	619,513.00	0.00	0.00	8,231.00	0.00	0.00
8500 OTHER STATE REVENUE	679,025.00	0.00	0.00	17,488.00	0.00	0.00
8650 LEASES & RENTALS	20,400.00	0.00	0.00	0.00	0.00	0.00

BIGGS UNIFIED SCHOOL DISTRICT
Income Statement

GENERAL FUND

06/20/2011

Fiscal Year 2012 to date
Objects from Standard Account Code Structure
Budget Version: WK

Object Description	Unrestricted			Restricted		
	Budget	Actual	%	Budget	Actual	%
8660 INTEREST	30,000.00	0.00	0.00	0.00	0.00	0.00
8699 ALL OTHER LOCAL REV EC 41	181,546.00	0.00	0.00	0.00	0.00	0.00
8600 OTHER LOCAL REVENUES	231,946.00	0.00	0.00	0.00	0.00	0.00
8782 TRANSFER FROM COE	7,500.00	0.00	0.00	0.00	0.00	0.00
8700 TUITION & OTHER TRANSFER	7,500.00	0.00	0.00	0.00	0.00	0.00
Total 8000	4,555,193.00	0.00	0.00	669,415.00	0.00	0.00
Total Revenue	4,555,193.00	0.00	0.00	669,415.00	0.00	0.00
Transfers In/Contrib						
8980 CONTRIB FR UNRES REVENUE	-575,832.00	0.00	0.00	-575,832.00	0.00	0.00
8900 INTERFUND TRANSFERS	-575,832.00	0.00	0.00	-575,832.00	0.00	0.00
Total 8000	-575,832.00	0.00	0.00	-575,832.00	0.00	0.00
Total Transfers In/Contrib	-575,832.00	0.00	0.00	-575,832.00	0.00	0.00
Transfers Out						
7615 INTERFUND TR: TO DEF MAIN	184,391.00	0.00	0.00	0.00	0.00	0.00
7616 INTERFUND TR: GEN TO CAFE	12,178.00	0.00	0.00	0.00	0.00	0.00
Total 7000	196,569.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	196,569.00	0.00	0.00	0.00	0.00	0.00
Expenditures						
1100 TEACHERS	1,583,805.99	0.00	0.00	263,622.75	0.00	0.00
1200 PUPIL SUPPORT	36,686.25	0.00	0.00	0.00	0.00	0.00
1300 SUPERS & ADMINS	201,049.73	0.00	0.00	13,499.98	0.00	0.00
Total 1000	1,821,541.97	0.00	0.00	277,122.73	0.00	0.00
2100 INSTRUCTIONAL AIDES	6,952.50	0.00	0.00	204,513.39	0.00	0.00
2200 CLASSIFIED SUPPORT	239,726.13	0.00	0.00	118,001.39	0.00	0.00
2300 CLASSIFIED ADMINISTRATOR	26,931.30	0.00	0.00	0.00	0.00	0.00
2400 CLERICAL	326,428.44	0.00	0.00	0.00	0.00	0.00
2900 OTHER CLASSIFIED	127,172.84	0.00	0.00	2,382.00	0.00	0.00

**BIGGS UNIFIED SCHOOL DISTRICT
Income Statement**

GENERAL FUND

Fiscal Year 2012 to date
Objects from Standard Account Code Structure
Budget Version: WK

06/20/2011

Object Description	Unrestricted			Restricted		
	Budget	Actual	%	Budget	Actual	%
Total 2000	727,211.21	0.00	0.00	324,896.78	0.00	0.00
3101 STRS-CERTIFICATED	150,508.16	0.00	0.00	19,452.62	0.00	0.00
3201 PERS-CERTIFICATED	2,442.02	0.00	0.00	4,715.72	0.00	0.00
3202 PERS-CLASSIFIED	77,098.44	0.00	0.00	35,952.21	0.00	0.00
3301 OASDI/MEDICARE CERTIFICA	24,288.05	0.00	0.00	6,583.41	0.00	0.00
3302 OASDI CLASSIFIED	54,262.06	0.00	0.00	25,058.85	0.00	0.00
3401 HEALTH INS-CERTIFICATED	306,851.54	0.00	0.00	44,849.33	0.00	0.00
3402 HEALTH INS-CLASSIFIED	74,774.55	0.00	0.00	28,241.65	0.00	0.00
3501 UNEMPLOY INS-CERTIFICATE	29,716.73	0.00	0.00	4,462.17	0.00	0.00
3502 UNEMPLOY INS-CLASSIFIED	11,192.77	0.00	0.00	5,273.79	0.00	0.00
3601 WORKERS COMP-CERTIFICAT	41,473.84	0.00	0.00	6,227.57	0.00	0.00
3602 WORKERS COMP-CLASSIFIED	15,974.24	0.00	0.00	7,360.26	0.00	0.00
3701 RETIREE BENEFITS-CERTIFIC.	121,787.00	0.00	0.00	0.00	0.00	0.00
3702 RETIREE BENEFITS-CLASSIFE	55,848.00	0.00	0.00	0.00	0.00	0.00
3801 PERS REDUCTION-CERTIFICA	347.02	0.00	0.00	670.12	0.00	0.00
3802 PERS REDUCTION-CLASSIFIEI	6,244.01	0.00	0.00	3,572.78	0.00	0.00
3901 OTHER BENEFITS-CERTIFICA'	4,590.00	0.00	0.00	387.18	0.00	0.00
Total 3000	977,398.43	0.00	0.00	192,807.66	0.00	0.00
4100 TEXTBOOKS	15,000.00	0.00	0.00	2,257.00	0.00	0.00
4200 BOOKS OTHER THAN TEXT	0.00	0.00	0.00	9,000.00	0.00	0.00
4300 MATERIALS & SUPPLIES	190,584.00	0.00	0.00	76,952.00	0.00	0.00
4400 NON-CAPITALIZED EQUIPMEI	15,720.00	0.00	0.00	10,000.00	0.00	0.00
Total 4000	221,304.00	0.00	0.00	98,209.00	0.00	0.00
5200 TRAVEL & CONFERENCES	22,075.00	0.00	0.00	23,115.00	0.00	0.00
5300 DUES & MEMBERSHIPS	6,500.00	0.00	0.00	300.00	0.00	0.00
5450 OTHER INSURANCE	40,000.00	0.00	0.00	0.00	0.00	0.00
5500 UTILITIES & HOUSEKEEPING	173,500.00	0.00	0.00	0.00	0.00	0.00
5600 RENTS, LEASES & REPAIRS	33,100.00	0.00	0.00	2,000.00	0.00	0.00
Total 5000	221,304.00	0.00	0.00	2,000.00	0.00	0.00
Total 6000	727,211.21	0.00	0.00	324,896.78	0.00	0.00
Total 7000	150,508.16	0.00	0.00	19,452.62	0.00	0.00
Total 8000	2,442.02	0.00	0.00	4,715.72	0.00	0.00
Total 9000	77,098.44	0.00	0.00	35,952.21	0.00	0.00
Total 10000	24,288.05	0.00	0.00	6,583.41	0.00	0.00
Total 11000	54,262.06	0.00	0.00	25,058.85	0.00	0.00
Total 12000	306,851.54	0.00	0.00	44,849.33	0.00	0.00
Total 13000	74,774.55	0.00	0.00	28,241.65	0.00	0.00
Total 14000	29,716.73	0.00	0.00	4,462.17	0.00	0.00
Total 15000	11,192.77	0.00	0.00	5,273.79	0.00	0.00
Total 16000	41,473.84	0.00	0.00	6,227.57	0.00	0.00
Total 17000	15,974.24	0.00	0.00	7,360.26	0.00	0.00
Total 18000	121,787.00	0.00	0.00	0.00	0.00	0.00
Total 19000	55,848.00	0.00	0.00	0.00	0.00	0.00
Total 20000	347.02	0.00	0.00	670.12	0.00	0.00
Total 21000	6,244.01	0.00	0.00	3,572.78	0.00	0.00
Total 22000	4,590.00	0.00	0.00	387.18	0.00	0.00
Total 23000	977,398.43	0.00	0.00	192,807.66	0.00	0.00
Total 24000	15,000.00	0.00	0.00	2,257.00	0.00	0.00
Total 25000	0.00	0.00	0.00	9,000.00	0.00	0.00
Total 26000	190,584.00	0.00	0.00	76,952.00	0.00	0.00
Total 27000	15,720.00	0.00	0.00	10,000.00	0.00	0.00
Total 28000	221,304.00	0.00	0.00	98,209.00	0.00	0.00
Total 29000	22,075.00	0.00	0.00	23,115.00	0.00	0.00
Total 30000	6,500.00	0.00	0.00	300.00	0.00	0.00
Total 31000	40,000.00	0.00	0.00	0.00	0.00	0.00
Total 32000	173,500.00	0.00	0.00	0.00	0.00	0.00
Total 33000	33,100.00	0.00	0.00	2,000.00	0.00	0.00

**BIGGS UNIFIED SCHOOL DISTRICT
Income Statement**

GENERAL FUND

06/20/2011

Fiscal Year 2012 to date
Objects from Standard Account Code Structure
Budget Version: WK

Object Description	Unrestricted			Restricted		
	Budget	Actual	%	Budget	Actual	%
5710 INTERPROG SERVICES	14,007.00	0.00	0.00	-14,007.00	0.00	0.00
5800 OTHER SERVICES & OPER EXI	271,179.00	0.00	0.00	43,791.00	0.00	0.00
5900 COMMUNICATIONS	20,000.00	0.00	0.00	0.00	0.00	0.00
Total 5000	580,361.00	0.00	0.00	55,199.00	0.00	0.00
6200 BUILDINGS & IMPROVE OF BU	3,500.00	0.00	0.00	0.00	0.00	0.00
Total 6000	3,500.00	0.00	0.00	0.00	0.00	0.00
7142 TUTION - TO COUNTY OFFIC	0.00	0.00	0.00	241,558.00	0.00	0.00
7310 INTERPROGRAM SUPPORT	-55,452.00	0.00	0.00	55,452.00	0.00	0.00
7350 INTERFUND SUPPORT	-11,074.00	0.00	0.00	0.00	0.00	0.00
7438 DEBT SERVICE - INTEREST	11,550.00	0.00	0.00	0.00	0.00	0.00
Total 7000	-54,976.00	0.00	0.00	297,010.00	0.00	0.00
Total Expenditures	4,276,340.61	0.00	0.00	1,245,245.17	0.00	0.00

Change in Fund Balance:	-493,548.61	0.00	1.83	0.00
Appropriated for Economic Uncertainty:	0.00		0.00	
Unappropriated Balances:	-493,548.61		1.83	
Total Ending Fund Balance:	<u>(493,548.61)</u>		<u>1.83</u>	

Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

4% Reserve Version

Budget Model Assumptions

2012 Original Budget Unrestricted

AS BASELINE DATA

22-Jun-11

	2011-2012 Original Budget	2012-2013 Projection	2013-2014 Projection	2014-2015 Projection	2011-2012 Income COLA for 11-12 is 2.24% Unfunded added to RL Deficit
INCOME					
8000 Revenue Limit Sources	3,474,356	3,474,356	3,474,356	3,474,356	
8100-8200 Federal Revenues	44,556	44,556	44,556	44,556	
8300-8500 Other State Revenues	796,835	796,835	796,835	796,835	
8600-8700 Other Local Revenues	239,446	239,446	239,446	239,446	
REVENUE BEFORE ADJUSTMENTS	4,555,193	4,555,193	4,555,193	4,555,193	
Adjustments to Income 2011-2012					
Additional MAA Revenue form 09/10	-	-	-	-	
Mandated Cost Reimbursement	-	-	-	-	
Estimated increase in 10-11 ending fund balance due to salary, benefits, & operating expense savings	175,000				
Adjustments to Income 2012-2013					
Expand MAA Billing Program		-	-	-	2012-2013 Income
COLA Adjustment	R. Limit 7,299.36 COLA 3.20% ADA 5,329.04	61,105	61,105	61,105	COLA for 12-13 is 3.20% Projected decline in ADA
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 15.00	(87,862)	(87,862)	(87,862)	
Transfer in from Fund 17 To Balance GF NSS High School lost tier of funding 11-12 Enr 165		372,000	(112,016)	(112,016)	
Adjustments to Income 2013-2014					
Expand MAA Billing Program			-	-	2013-2014 Income
COLA Adjustment	R. Limit 7,477.36 COLA 2.70% ADA 5,329.04		50,384	50,384	COLA for 13-14 is 2.70% Projected decline in ADA
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 4.00		(24,001)	(24,001)	
Remove revenue for DM funding Transfer in from Fund 20 to balance GF			(152,697)	215,000	
Adjustments to Income 2014-2015					
Expand MAA Billing Program				-	2014-2015 Income
COLA Adjustment	R. Limit 7,694.20 COLA 2.90% ADA 5,329.04			54,970	COLA for 14-15 is 2.9%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00			-	
Remove revenue for DM funding				(152,697)	
TOTAL PROJECTED REVENUE	4,730,193	4,788,420	4,505,106	4,345,076	
EXPENSES					
1000 - Certificated Salaries	1,821,542	1,821,542	1,821,542	1,821,542	
2000 - Classified Salaries	727,211	727,211	727,211	727,211	
3000 - Benefits	977,398	977,398	977,398	977,398	
4000-6000 Books, Supplies, Etc.	805,165	805,165	805,165	805,165	
7100-7200 Other Outgo	11,550	11,550	11,550	11,550	
7300-7399 Indirect/Direct Support Costs	(66,526)	(66,526)	(66,526)	(66,526)	
Sub-total Expenses	4,276,341	4,276,341	4,276,341	4,276,341	
7600-8900 Transfers In/Out	196,569	196,569	196,569	196,569	
8980-8999 Contributions	575,832	575,832	575,832	575,832	
TOTAL EXPENSES/TRANSFERS	5,048,742	5,048,742	5,048,742	5,048,742	
BEFORE ADJUSTMENTS					

<u>Adjustments to Expenses</u>	<u>2011-2012</u>				
Monitor Enrollment & Daily Attendance so	-	-	-	-	
Adjustments to Budget Can Be Made Right Away	-	-	-	-	
Manage Cash Flow	-	-	-	-	
Salary savings from retirements (Cert & Class)	(52,000)	(42,000)	(37,800)	(34,000)	
<u>Adjustments to Expenses</u>	<u>2012-2013</u>				
Increase in Worker's Compensation Rate	-	-	-	-	
Increase in Unemployment Insurance Rate	-	-	-	-	
Step/Column for Certificated	-	32,000	32,000	32,000	
Step/Column for Classified	-	4,600	4,600	4,600	
Step/Column for Admin/Confidential	-	8,000	8,000	8,000	
Retiree benefit savings 2 retirees end coverage	-	(25,000)	(25,000)	(25,000)	
** Reduction to Exp for Tier III Site Flexibility & DM transfer	-	(85,000)	(85,000)	(85,000)	
Reduction to 4000 - 5000 MAA	(25,000)	(40,000)	(40,000)	(40,000)	
Reductions due to ADA loss and NSS Tier 1.5 FTE	-	(90,000)	(90,000)	(90,000)	
<u>Adjustments to Expenses</u>	<u>2013-2014</u>				
Increase in Worker's Compensation Rate	-	-	-	-	
Increase in Unemployment Insurance Rate	-	-	-	-	
Step/Column for Certificated	-	-	32,000	32,000	
Step/Column for Classified	-	-	4,600	4,600	
Step/Column for Admin/Confidential	-	-	8,000	8,000	
Retiree benefit savings or Increase	-	-	-	-	
Remove DM Transfer	-	-	(152,697)	(152,697)	
<u>Adjustments to Expenses</u>	<u>2014-2015</u>				
Increase in Worker's Compensation Rate	-	-	-	-	
Increase in Unemployment Insurance Rate	-	-	-	-	
Step/Column for Certificated	-	-	-	32,000	
Step/Column for Classified	-	-	-	4,600	
Step/Column for Admin/Confidential	-	-	-	8,000	
Retiree benefit savings or Increase	-	-	-	-	
Remove DM Transfer	-	-	-	(152,697)	
TOTAL PROJECTED EXPENSES		4,971,742	4,811,342	4,707,445	4,755,845
NET INCREASE/(DECREASE)		(241,549)	(22,921)	(202,338)	(410,768)
INITIAL BALANCE		682,573	441,024	418,103	215,765
BEFORE ADJUSTMENTS		0	0	0	0
PROJECTED ENDING BALANCE		441,024	418,103	215,765	(195,004)
Less:		0	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0	0	0
PROJECTED UNRESTRICTED RESERVES		441,024	418,103	215,765	(195,004)
TOTAL RESERVES AS PERCENT OF OUTGO		8.87%	8.69%	4.58%	-4.10%
REQUIRED RESERVE	4.00%	225,646	219,230	215,074	217,010
OTHER FUNDS USED TO MEET REQUIRED RESv Fund 17 & 20*		369,000	215,000	-	-
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE		584,378	413,873	690	(412,014)

2011-2012 Expenses

2012-2013 Expenses

2013-2014 Expenses

2014-2015 Expenses

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

* Fund 17 is transferred in year 12/13 and Fund 20 is transferred in year 13/14

** Includes \$65,000 in Tier III Cat Flexibility that was previously allocated to site budgets and \$20,000 from regular DM funding (IMFRP, SLIBG, ART&MUSIC, TIIBG)

Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

5% Reserve Version

Budget Model Assumptions

2012 Original Budget Unrestricted

AS BASELINE DATA

22-Jun-11

	2011-2012 Orgnl Budget	2012-2013 Projection	2013-2014 Projection	2014-2015 Projection	2011-2012 Income COLA for 11-12 is 2.24% Unfunded added to RL Deficit
INCOME					
8000 Revenue Limit Sources	3,474,356	3,474,356	3,474,356	3,474,356	
8100-8200 Federal Revenues	44,556	44,556	44,556	44,556	
8300-8500 Other State Revenues	796,835	796,835	796,835	796,835	
8600-8700 Other Local Revenues	239,446	239,446	239,446	239,446	
REVENUE BEFORE ADJUSTMENTS	4,555,193	4,555,193	4,555,193	4,555,193	
Adjustments to Income					
2011-2012					
Additional MAA Revenue form 09/10	-	-	-	-	
Mandated Cost Reimbursement	-	-	-	-	
Estimated increase in 10-11 ending fund balance due to salary, benefits, & other expense savings	175,000				
2012-2013					
Expand MAA Billing Program	R. Limit 7,299.36	61,105	61,105	61,105	2012-2013 Income COLA for 12-13 is 3.20% Projected decline in ADA
COLA Adjustment	COLA 3.20%				
	ADA 3,239,360				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 15.00	(87,862)	(87,862)	(87,862)	
Transfer in from Fund 17 To Balance GF		372,000			
NSS High School lost tier of funding 11-12 Enr 165		(112,016)	(112,016)	(112,016)	
2013-2014					
Expand MAA Billing Program	R. Limit 7,477.36		50,384	50,384	2013-2014 Income COLA for 13-14 is 2.70% Projected decline in ADA
COLA Adjustment	COLA 2.70%				
	ADA 3,239,360				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 4.00		(24,001)	(24,001)	
Remove revenue for DM funding			(152,697)		
Transfer in from Fund 20 to balance GF			215,000		
2014-2015					
Expand MAA Billing Program	R. Limit 7,694.20				2014-2015 Income COLA for 14-15 is 2.9%
COLA Adjustment	COLA 2.90%			54,970	
	ADA 3,239,360				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00				
Remove revenue for DM funding				(152,697)	
TOTAL PROJECTED REVENUE	4,730,193	4,788,420	4,505,106	4,345,076	
EXPENSES					
1000 - Certificated Salaries	1,821,542	1,821,542	1,821,542	1,821,542	
2000 - Classified Salaries	727,211	727,211	727,211	727,211	
3000 - Benefits	977,398	977,398	977,398	977,398	
4000-6000 Books, Supplies, Etc.	805,165	805,165	805,165	805,165	
7100-7200 Other Outgo	11,550	11,550	11,550	11,550	
7300-7399 Indirect/Direct Support Costs	(66,526)	(66,526)	(66,526)	(66,526)	
Sub-total Expenses	4,276,341	4,276,341	4,276,341	4,276,341	
7600-8900 Transfers In/Out	196,569	196,569	196,569	196,569	
8980-8999 Contributions	575,832	575,832	575,832	575,832	
TOTAL EXPENSES/TRANSFERS	5,048,742	5,048,742	5,048,742	5,048,742	
BE ADJUSTMENTS					

Unified School District MYP Restricted

PROJECTED MULTI-YEAR BUDGETS

Budget Model Assumptions

2011-12 Original Budget

AS BASELINE DATA

20-Jun-11

			2011-2012 <u>Orgnl Budget</u>	2012-2013 <u>Projection</u>	2013-2014 <u>Projection</u>	2014-2015 <u>Projection</u>	2011-2012 <u>Income</u> COLA for 11-12 2.24%
INCOME							
8000 Revenue Limit Sources			-	-	-	-	
8100-8200 Federal Revenues			263,685	263,685	263,685	263,685	
8300-8500 Other State Revenues			405,730	405,730	405,730	405,730	
8600-8700 Other Local Revenues			-	-	-	-	
REVENUE BEFORE ADJUSTMENTS			669,415	669,415	669,415	669,415	
<u>Adjustments to Income</u>							
<u>Adjustments to Income</u> <u>2011-2012</u>							
<u>Adjustments to Income</u> <u>2012-2013</u>							<u>2012-2013</u> COLA for 12-13 is 3.20%
COLA Adjustment	R. Limit	6,768.65					
	COLA	3.20%					
	ADA	326.00					
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	15.00					
<u>Adjustments to Income</u> <u>2013-2014</u>							<u>2013-2014</u> COLA for 13-14 is 2.70%
COLA Adjustment	R. Limit	6,890.65					
	COLA	2.70%					
	ADA	326.00					
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	7.00					
<u>Adjustments to Income</u> <u>2014-2015</u>							<u>2014-2015</u> COLA for 14-15 is 2.90%
COLA Adjustment	R. Limit	6,890.65					
	COLA	2.90%					
	ADA	319.00					
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	0.00					
TOTAL PROJECTED REVENUE			669,415	669,415	669,415	669,415	
EXPENSES							
1000 - Certificated Salaries			277,123	277,123	277,123	277,123	
2000 - Classified Salaries			324,897	324,897	324,897	324,897	
3000 - Benefits			192,808	192,808	192,808	192,808	
4000-6000 Books, Supplies, Etc.			153,410	153,410	153,410	153,410	
7100-7200 Other Outgo			241,558	241,558	241,558	241,558	
7300-7399 Indirect/Direct Support Costs			55,452	55,452	55,452	55,452	
Sub-total Expenses			1,245,247	1,245,247	1,245,247	1,245,247	
7600-8900 Transfers In/Out			-	-	-	-	
8980-8999 Contributions			(575,832)	(575,832)	(575,832)	(575,832)	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS			669,415	669,415	669,415	669,415	
<u>Adjustments to Expenses</u> <u>2011-2012</u>							<u>2011-2012</u> <u>Expenses</u>
Monitor Enrollment & Daily Attendance so							

Biggs Unified School District
2011 - 2012 Projected Cash Flows

Updated 6/29/2011

Actual	Actual												Variance Check
	July	August	September	October	November	December	January	February	March	April	May	June	

BEGINNING CASH

93,288	777,825	471,076	589,474	409,348	79,603	621,800	1,147,694	1,089,333	697,146	1,150,189	592,886	
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RECEIPTS

Revenue Limit Sources

State Aid - Current Year	0	416,600	0	0	0	805,427	36,661	50,733	138,496	23,330	0	0
State Aid - PY rec's in July	93,288	152,060	107,214	0	0	0	0	0	0	0	0	0
Prior Year Corrections	(54,293)	(88,498)	(62,398)	0	0	0	0	0	0	0	0	0
Property Taxes	0	0	0	110,335	4,921	11,482	1,753	0	562,269	5,699	79,296	0
In Lieu Taxes	0	(2,031)	(1,888)	(1,259)	(1,259)	(1,259)	(1,259)	(560)	(280)	(292)	(802)	0
Federal Sources	0	51,538	47,901	31,949	31,949	31,949	31,949	14,210	7,105	7,398	20,342	0
Other State Sources	34,826	34,826	62,686	0	62,686	125,372	62,686	0	125,372	62,686	62,686	0
Other State inc w/ Appr. - CY	0	0	0	87,354	0	0	168,885	7,687	10,638	29,041	4,892	0
Other State inc w/ Appr. - PY	39,183	6,570	11,251	0	0	0	0	0	0	(57,004)	0	0
Class Size Reduction	57,151	0	0	29,453	0	0	35,343	0	0	0	0	0
Other Local Sources	32,101	27,393	19,275	15,633	3,897	23,148	32,217	8,466	47,387	8,280	14,149	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
Notes	0	0	0	0	0	0	0	0	0	0	7,500	0
TOTAL RECEIPTS	202,256	181,857	600,641	273,465	102,194	996,120	368,236	80,536	890,987	79,138	188,063	(380,310)

DISBURSEMENTS

Salaries & Benefits	360,082	292,731	361,029	351,772	381,270	374,397	340,880	377,354	362,199	368,036	388,718	0
Operating Expenditures	100,051	195,875	123,955	101,819	50,669	95,830	85,717	98,369	75,746	71,836	150,182	0
Transfers Out	0	0	0	0	0	0	0	0	0	196,569	0	0
2009-10 Notes	460,132	488,606	484,984	453,591	431,939	470,226	426,597	475,723	437,945	636,441	538,901	0
TOTAL DISBURSEMENTS	(257,876)	(306,749)	(115,657)	(180,126)	(329,745)	(539,499)	(58,361)	(395,187)	(463,042)	(557,303)	(350,838)	0

NET MONTHLY CHANGE

777,825	471,076	586,733	409,348	79,603	619,103	1,147,694	1,089,333	694,146	1,150,189	592,886	242,047	0
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NET ENDING CASH

411,068	104,319	219,976	39,851	(289,694)	249,605	775,499	717,138	321,951	774,994	217,691	(93,147)	0
366,757	366,757	366,757	369,498	369,498	369,498	372,195	372,195	372,195	375,195	375,195	335,195	0
0	0	0	0	0	0	0	0	0	0	0	0	0
777,825	471,076	586,733	409,348	79,603	619,103	1,147,694	1,089,333	694,146	1,150,189	592,886	242,047	0

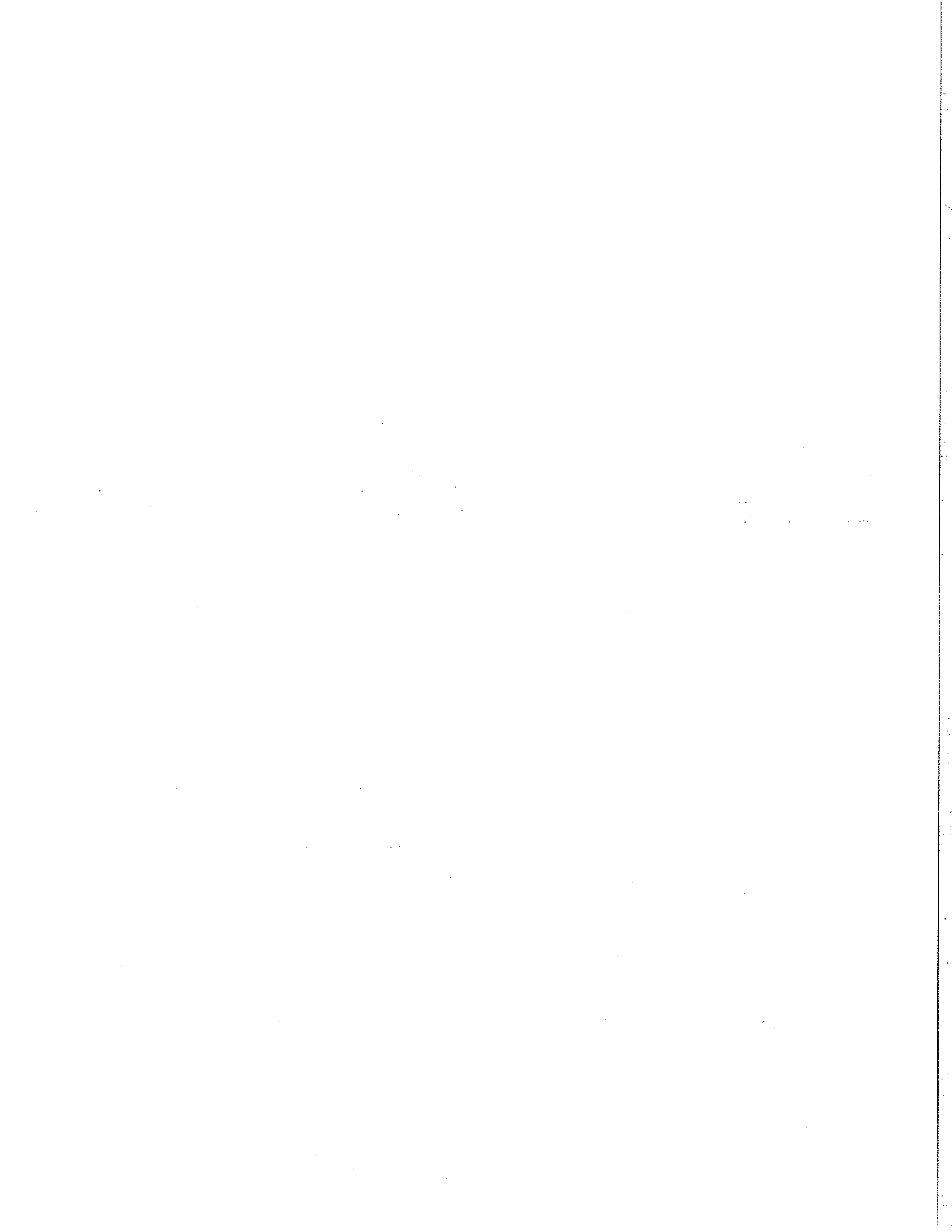
Treasurer Cash (General Fund)

Fund 17 (3627)	411,068	104,319	219,976	39,851	(289,694)	249,605	717,138	321,951	774,994	217,691	(93,147)	0
Variance	366,757	366,757	366,757	369,498	369,498	372,195	372,195	372,195	375,195	375,195	335,195	0
Total Cash (General and Fund 17)	777,825	471,076	586,733	409,348	79,603	619,103	1,089,333	694,146	1,150,189	592,886	242,047	0

2011-12 Original Budget	1,851,557	(380,310)
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1,634,949	0
(12,150)	(0)
308,241	0
696,513	0
388,242	(79,745)
0	0
117,810	61,288
231,946	(0)
0	0
7,500	0
5,224,608	(398,767)

4,320,979	0
1,200,607	0
196,569	0
5,718,155	0



ANNUAL BUDGET REPORT:
July 1, 2011 Single Budget Adoption

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

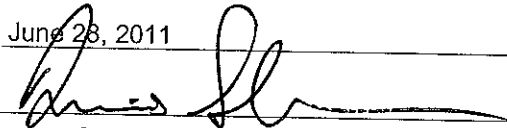
Budget available for inspection at:

Public Hearing:

Place: BUSD District Office 300 B St. Biggs, CA
Date: June 20, 2011

Place: BUSD 300 B St. Biggs, CA
Date: June 28, 2011
Time: 9:00 a.m.

Adoption Date: June 28, 2011

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

Contact person for additional information on the budget reports:

Name: Pamela Ragan

Telephone: 530-868-1281 X 252

Title: Financial Officer

E-mail: pragan@biggs.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		
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.		
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.		
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		

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Telephone: 530-868-1281 X 252

Title: Financial Officer

E-mail: pragan@biggs.org

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
		• If yes, are benefits funded by pay-as-you-go?		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):

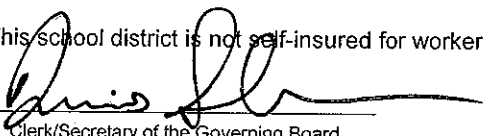
Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

Financial Information for the North Valley Schools Insurance Group is available through the Butte Schools Self Funded JPA at the following website <http://www.bcoe.org/bssp/Financial.htm>

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 28, 2011

For additional information on this certification, please contact:

Name: PAMELA RAGAN

Title: FINANCIAL OFFICER

Telephone: 530-868-1281 X 252

E-mail: _____

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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) Limit Sources		8010-8099	3,648,702.00	0.00	3,648,702.00	3,474,356.00	0.00	3,474,356.00	-4.8%
2) State Revenue		8100-8299	45,365.00	391,128.00	436,493.00	44,556.00	263,685.00	308,241.00	-29.4%
3) Other State Revenue		8300-8599	818,172.00	422,280.00	1,240,452.00	796,835.00	405,730.00	1,202,565.00	-3.1%
4) Other Local Revenue		8600-8799	226,450.00	0.00	226,450.00	239,446.00	0.00	239,446.00	5.7%
5) TOTAL, REVENUES			4,738,689.00	813,408.00	5,552,097.00	4,555,193.00	669,415.00	5,224,608.00	-5.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,851,423.62	358,212.71	2,209,636.33	1,821,541.97	277,122.73	2,098,664.70	-5.0%
2) Classified Salaries		2000-2999	711,712.31	307,392.67	1,019,104.98	727,211.21	324,896.78	1,052,107.99	3.2%
3) Employee Benefits		3000-3999	909,013.83	208,192.03	1,117,205.86	977,398.43	192,807.66	1,170,206.09	4.7%
4) Books and Supplies		4000-4999	228,173.00	153,287.00	381,460.00	221,304.00	98,209.00	319,513.00	-16.2%
5) Services and Other Operating Expenditures		5000-5999	627,348.00	82,304.00	709,652.00	580,361.00	55,199.00	635,560.00	-10.4%
6) Capital Outlay		6000-6999	63,038.00	25,092.00	88,130.00	3,500.00	0.00	3,500.00	-96.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	181,519.00	181,519.00	11,550.00	241,558.00	253,108.00	39.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(62,925.00)	51,856.00	(11,069.00)	(66,526.00)	55,452.00	(11,074.00)	0.0%
9) TOTAL, EXPENDITURES			4,327,783.76	1,367,855.41	5,695,639.17	4,276,340.61	1,245,245.17	5,521,585.78	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			410,905.24	(554,447.41)	(143,542.17)	278,852.39	(575,830.17)	(296,977.78)	106.9%
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	218,735.00	0.00	218,735.00	196,569.00	0.00	196,569.00	-10.1%
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	(503,815.00)	503,815.00	0.00	(575,832.00)	575,832.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(722,550.00)	503,815.00	(218,735.00)	(772,401.00)	575,832.00	(196,569.00)	-10.1%

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)									
			(311,644.76)	(50,632.41)	(362,277.17)	(493,546.61)	1.83	(493,546.78)	36.1
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	901,369.00	50,634.00	952,003.00	682,573.24	1.59	682,574.83	-28.3%
b) Audit Adjustments		9793	92,849.00	0.00	92,849.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			994,218.00	50,634.00	1,044,852.00	682,573.24	1.59	682,574.83	-34.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			994,218.00	50,634.00	1,044,852.00	682,573.24	1.59	682,574.83	-34.7%
2) Ending Balance, June 30 (E + F1e)									
			682,573.24	1.59	682,574.83	189,024.63	3.42	189,028.05	-72.3%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	2,000.00	0.00	2,000.00				
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	0.00	0.00				
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		9780	0.00	0.00	0.00				
c) Undesignated Amount									
d) Unappropriated Amount		9790	680,573.24	1.59	680,574.83				
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	4.82	4.82	
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				187,035.00	0.00	187,035.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				0.00	0.00	0.00	
Unassigned/Unappropriated Amount		9790				1,989.63	(1.40)	1,988.23	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
Cash 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	2,022,252.00	0.00	2,022,252.00	1,851,557.00	0.00	1,851,557.00	-8.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	30,735.00	0.00	30,735.00	30,735.00	0.00	30,735.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,788.00	0.00	1,788.00	1,788.00	0.00	1,788.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,936,566.00	0.00	1,936,566.00	1,936,566.00	0.00	1,936,566.00	0.0%
Unsecured Roll Taxes		8042	113,616.00	0.00	113,616.00	113,616.00	0.00	113,616.00	0.0%
Prior Years' Taxes		8043	2,328.00	0.00	2,328.00	2,328.00	0.00	2,328.00	0.0%
Supplemental Taxes		8044	6,301.00	0.00	6,301.00	6,301.00	0.00	6,301.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(467,218.00)	0.00	(467,218.00)	(467,218.00)	0.00	(467,218.00)	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			3,646,368.00	0.00	3,646,368.00	3,475,673.00	0.00	3,475,673.00	-4.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.00	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%
WERS Reduction Transfer		8092	15,262.00	0.00	15,262.00	10,833.00	0.00	10,833.00	-29.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,928.00)	0.00	(12,928.00)	(12,150.00)	0.00	(12,150.00)	-6.0%
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			3,648,702.00	0.00	3,648,702.00	3,474,356.00	0.00	3,474,356.00	-4.8%
GENERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Social Education Entitlement		8181	0.00	66,804.00	66,804.00	0.00	0.00	0.00	0.0%
Social Education Discretionary Grants		8182	0.00	0.00	0.00	67,412.00	67,412.00	67,412.00	0.9%
Food Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Trust Reserve Funds		8260	2,532.00	0.00	2,532.00	2,221.00	0.00	2,221.00	-12.3%
Food Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Life Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Through Revenues from General Sources		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8287	0.00	777.00	777.00	0.00	0.00	0.00	-100.0%
3/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	312,311.00	312,311.00	191,694.00	191,694.00	191,694.00	-38.6%
Technical and Applied Technology Education	3500-3699	8290	0.00	4,579.00	4,579.00	4,579.00	4,579.00	4,579.00	0.0%
Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Federal Revenue (incl. ARRA)	All Other	8290	42,833.00	6,657.00	49,490.00	42,335.00	0.00	42,335.00	-14.5%
TOTAL FEDERAL REVENUE			45,365.00	391,128.00	436,493.00	44,556.00	263,685.00	308,241.00	-29.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
OTHER STATE REVENUE										
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		164,135.00	164,135.00			134,400.00	134,400.00	-18.1%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		121,709.00	121,709.00			121,709.00	121,709.00	0.0%
Economic Impact Aid	7090-7091	8311		106,102.00	106,102.00			129,102.00	129,102.00	21.7%
Spec. Ed. Transportation	7240	8311		3,031.00	3,031.00			3,031.00	3,031.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Class Size Reduction, K-3		8434	115,668.00	0.00	115,668.00	117,810.00		0.00	117,810.00	1.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	24,550.00	0.00	24,550.00	0.00		0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	61,389.00	8,093.00	69,482.00	59,512.00		9,267.00	68,769.00	-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		0.00	0.00			0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.00	0.0%
Class Size Reduction										
Class Size Reduction	6200	8590		0.00	0.00			0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	616,565.00	19,210.00	635,775.00	619,513.00		8,231.00	627,744.00	-1.3%
TOTAL OTHER STATE REVENUE			818,172.00	422,280.00	1,240,452.00	796,835.00		405,730.00	1,202,565.00	-3.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	16,502.00	0.00	16,502.00	20,400.00	0.00	20,400.00	23.6%
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	172,149.00	0.00	172,149.00	181,546.00	0.00	181,546.00	5.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	7,799.00	0.00	7,799.00	7,500.00	0.00	7,500.00	-3.8%
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		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			226,450.00	0.00	226,450.00	239,446.00	0.00	239,446.00	5.7%
TOTAL REVENUES			4,738,689.00	813,408.00	5,552,097.00	4,555,193.00	669,415.00	5,224,608.00	-5.9%

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									
Unmeco Certificated Teachers' Salaries		1100	1,587,254.52	344,697.72	1,931,952.24	1,583,805.99	263,622.75	1,847,428.74	-4.4%
Certificated Pupil Support Salaries		1200	42,375.06	0.00	42,375.06	36,686.25	0.00	36,686.25	-13.4%
Certificated Supervisors' and Administrators' Salaries		1300	221,794.04	13,514.99	235,309.03	201,049.73	13,499.98	214,549.71	-8.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,851,423.62	358,212.71	2,209,636.33	1,821,541.97	277,122.73	2,098,664.70	-5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	18,191.47	205,026.94	223,218.41	6,952.50	204,513.39	211,465.89	-5.3%
Classified Support Salaries		2200	236,242.19	99,653.73	335,895.92	239,726.13	118,001.39	357,727.52	6.5%
Classified Supervisors' and Administrators' Salaries		2300	22,665.22	0.00	22,665.22	26,931.30	0.00	26,931.30	18.8%
Clerical, Technical and Office Salaries		2400	315,258.12	0.00	315,258.12	326,428.44	0.00	326,428.44	3.5%
Other Classified Salaries		2900	119,355.31	2,712.00	122,067.31	127,172.84	2,382.00	129,554.84	6.1%
TOTAL, CLASSIFIED SALARIES			711,712.31	307,392.67	1,019,104.98	727,211.21	324,896.78	1,052,107.99	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	152,270.79	24,592.52	176,863.31	150,508.16	19,452.62	169,960.78	-3.9%
PERS		3201-3202	66,071.16	32,287.80	98,358.96	79,540.46	40,667.93	120,208.39	22.2%
OASDI/Medicare/Alternative		3301-3302	77,390.52	30,893.08	108,283.60	78,550.11	31,842.26	110,392.37	1.8%
Health and Welfare Benefits		3401-3402	375,480.39	92,568.95	468,049.34	381,626.09	73,090.98	454,717.07	-2.8%
Unemployment Insurance		3501-3502	18,314.89	4,622.66	22,937.55	40,909.50	9,735.96	50,645.46	120.8%
Workers' Compensation		3601-3602	61,363.94	15,590.41	76,954.35	57,448.08	13,587.83	71,035.91	-7.7%
OPEB, Allocated		3701-3702	149,039.00	0.00	149,039.00	177,635.00	0.00	177,635.00	19.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,697.53	7,563.69	15,261.22	6,591.03	4,242.90	10,833.93	-29.0%
Other Employee Benefits		3901-3902	1,385.61	72.92	1,458.53	4,580.00	387.18	4,977.18	241.2%
TOTAL, EMPLOYEE BENEFITS			909,013.83	208,192.03	1,117,205.86	977,398.43	192,807.66	1,170,206.09	4.7%
BOOKS AND SUPPLIES									
Textbooks and Core Curricula Materials		4100	15,000.00	14,436.00	29,436.00	15,000.00	2,257.00	17,257.00	-41.4%
Books and Other Reference Materials		4200	150.00	11,000.00	11,150.00	0.00	9,000.00	9,000.00	-19.3%
Materials and Supplies		4300	201,803.00	81,749.00	283,552.00	190,584.00	76,952.00	267,536.00	-5.6%
Noncapitalized Equipment		4400	11,220.00	46,102.00	57,322.00	15,720.00	10,000.00	25,720.00	-55.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			228,173.00	153,287.00	381,460.00	221,304.00	98,209.00	319,513.00	-16.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,948.00	42,544.00	59,492.00	22,075.00	23,115.00	45,190.00	-24.0%
Dues and Memberships		5300	8,000.00	300.00	8,300.00	6,500.00	300.00	6,800.00	-18.1%
Insurance		5400 - 5450	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Operations and Housekeeping Services		5500	167,500.00	0.00	167,500.00	173,500.00	0.00	173,500.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,500.00	2,115.00	30,615.00	33,100.00	2,000.00	35,100.00	14.6%
Transfers of Direct Costs		5710	14,007.00	(14,007.00)	0.00	14,007.00	(14,007.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	330,393.00	51,352.00	381,745.00	271,179.00	43,791.00	314,970.00	-17.5%
Communications		5900	22,000.00	0.00	22,000.00	20,000.00	0.00	20,000.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			627,348.00	82,304.00	709,652.00	580,361.00	55,199.00	635,560.00	-10.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,038.00	8,962.00	35,000.00	3,500.00	0.00	3,500.00	-90.0%
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	37,000.00	16,130.00	53,130.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,038.00	25,092.00	88,130.00	3,500.00	0.00	3,500.00	-96.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	181,519.00	181,519.00	0.00	241,558.00	241,558.00	33.1%
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	11,550.00	0.00	11,550.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	181,519.00	181,519.00	11,550.00	241,558.00	253,108.00	39.4%
HER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(51,851.00)	51,856.00	5.00	(55,452.00)	55,452.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(11,074.00)	0.00	(11,074.00)	(11,074.00)	0.00	(11,074.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(62,925.00)	51,856.00	(11,069.00)	(66,526.00)	55,452.00	(11,074.00)	0.0%
TOTAL EXPENDITURES			4,327,783.76	1,367,855.41	5,695,639.17	4,276,340.61	1,245,245.17	5,521,585.78	-3.1%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	195,941.00	0.00	195,941.00	184,391.00	0.00	184,391.00	-5.9%
To: Cafeteria Fund		7616	22,794.00	0.00	22,794.00	12,178.00	0.00	12,178.00	-46.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			218,735.00	0.00	218,735.00	196,569.00	0.00	196,569.00	-10.1%
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	(503,815.00)	503,815.00	0.00	(575,832.00)	575,832.00	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			(503,815.00)	503,815.00	0.00	(575,832.00)	575,832.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(722,550.00)	503,815.00	(218,735.00)	(772,401.00)	575,832.00	(196,569.00)	-10.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	204,569.00	234,569.00	14.7%
3) Other State Revenue		8300-8599	19,000.00	19,000.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	15,500.00	-40.4%
5) TOTAL REVENUES			249,569.00	269,069.00	7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	112,797.09	115,973.92	2.8%
3) Employee Benefits		3000-3999	38,105.27	42,914.43	12.6%
4) Books and Supplies		4000-4999	108,534.00	110,534.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	1,853.00	750.00	-59.5%
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	11,074.00	11,074.00	0.0%
9) TOTAL EXPENDITURES			272,363.36	281,246.35	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(22,794.36)	(12,177.35)	-46.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,794.00	12,178.00	-46.6%
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			22,794.00	12,178.00	-46.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.36)	0.65	-280.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(0.36)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(0.36)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(0.36)	New
2) Ending Balance, June 30 (E + F1e)			(0.36)	0.29	-180.6%
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	(0.36)		
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		0.29	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
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	204,569.00	234,569.00	14.7%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			204,569.00	234,569.00	14.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,000.00	19,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,000.00	19,000.00	0.0%
OTHER LOCAL REVENUE					
Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	26,500.00	16,500.00	-37.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(2,000.00)	(2,000.00)	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	1,500.00	1,000.00	-33.3%
TOTAL, OTHER LOCAL REVENUE			26,000.00	15,500.00	-40.4%
TOTAL, REVENUES			249,569.00	269,069.00	7.8%

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	64,835.56	74,278.48	14.6%
Classified Supervisors' and Administrators' Salaries		2300	46,995.66	40,729.57	-13.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	965.87	965.87	0.0%
TOTAL, CLASSIFIED SALARIES			112,797.09	115,973.92	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,979.14	13,221.02	20.4%
OASDI/Medicare/Alternative		3301-3302	8,650.78	8,872.00	2.6%
Health and Welfare Benefits		3401-3402	14,959.64	16,348.31	9.3%
Unemployment Insurance		3501-3502	814.19	1,867.18	129.3%
Workers' Compensation		3601-3602	2,701.52	2,605.92	-3.5%
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			38,105.27	42,914.43	12.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,534.00	6,534.00	0.0%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	102,000.00	102,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			108,534.00	110,534.00	1.8%

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	550.00	250.00	-54.5%
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	1,303.00	500.00	-61.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,853.00	750.00	-59.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,074.00	11,074.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,074.00	11,074.00	0.0%
TOTAL, EXPENDITURES			272,363.36	281,246.35	3.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	22,794.00	12,178.00	-46.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,794.00	12,178.00	-46.6%
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)			22,794.00	12,178.00	-46.6%

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	204,569.00	234,569.00	14.7%
3) Other State Revenue		8300-8599	19,000.00	19,000.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	15,500.00	-40.4%
5) TOTAL, REVENUES			249,569.00	269,069.00	7.8%
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		261,289.36	270,172.35	3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,074.00	11,074.00	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			272,363.36	281,246.35	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(22,794.36)	(12,177.35)	-46.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,794.00	12,178.00	-46.6%
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			22,794.00	12,178.00	-46.6%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.36)	0.65	-280.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(0.36)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(0.36)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(0.36)	New
2) Ending Balance, June 30 (E + F1e)			(0.36)	0.29	-180.6%
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			(0.36)		
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		0.29	
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		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>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	0.29
Total, Restricted Balance		0.00	0.29

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	657,861.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			657,861.00	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	40,250.00	13,244.00	-67.1%
5) Services and Other Operating Expenditures		5000-5999	158,603.00	426,045.00	168.6%
6) Capital Outlay		6000-6999	212,697.00	10,000.00	-95.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			411,550.00	449,289.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			246,311.00	(449,289.00)	-282.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	195,941.00	184,391.00	-5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			195,941.00	184,391.00	-5.9%

Description	Resource Codes - Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		442,252.00	(264,898.00)	-159.9%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	324,771.00	767,023.00	136.2%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		324,771.00	767,023.00	136.2%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		324,771.00	767,023.00	136.2%
2) Ending Balance, June 30 (E + F1e)		767,023.00	502,125.00	-34.5%
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	767,023.00		
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		162,001.00	
c) Committed				
Stabilization Arrangements	9750		0.00	
Other Commitments	9760		0.00	
d) Assigned				
Other Assignments	9780		340,124.00	
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
OTHER STATE REVENUE					
All Other State Revenue		8590	657,861.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			657,861.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other 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			657,861.00	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	17,243.00	3,244.00	-81.2%
Noncapitalized Equipment		4400	23,007.00	10,000.00	-56.5%
TOTAL, BOOKS AND SUPPLIES			40,250.00	13,244.00	-67.1%

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	500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,168.00	10,000.00	9.1%
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	148,935.00	416,045.00	179.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			158,603.00	426,045.00	168.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	212,697.00	10,000.00	-95.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			212,697.00	10,000.00	-95.3%
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			411,550.00	449,289.00	9.2%

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	195,941.00	184,391.00	-5.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			195,941.00	184,391.00	-5.9%
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)			195,941.00	184,391.00	-5.9%

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	657,861.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			657,861.00	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		411,550.00	449,289.00	9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			411,550.00	449,289.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			246,311.00	(449,289.00)	-282.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	195,941.00	184,391.00	-5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			195,941.00	184,391.00	-5.9%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,252.00	(264,898.00)	-159.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	324,771.00	767,023.00	136.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			324,771.00	767,023.00	136.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,771.00	767,023.00	136.2%
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 (by Resource/Object)		9780	0.00		
c) Undesignated Amount					
d) Unappropriated Amount			9790	767,023.00	
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					
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		340,124.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		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>
6205		0.00	162,001.00
Total, Restricted Balance		0.00	162,001.00

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	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	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	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)			8,000.00	8,000.00	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)			8,000.00	8,000.00	0.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	369,858.00	377,858.00	2.2%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				369,858.00	377,858.00	2.2%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				369,858.00	377,858.00	2.2%
2) Ending Balance, June 30 (E + F1e)				377,858.00	385,858.00	2.1%
Components of Ending Fund Balance (Actuals)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
General Reserve			9730	0.00		
Legally Restricted Balance			9740	0.00		
b) Designated Amounts						
Designated for Economic Uncertainties			9770	0.00		
Designated for the Unrealized Gains of						
Investments and Cash in County Treasury			9775	0.00		
Other Designations			9780	0.00		
c) Undesignated Amount			9790	377,858.00		
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	0.00		
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	385,858.00		
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
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	0.0%
TOTAL REVENUES			8,000.00	8,000.00	0.0%

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%
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)			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	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	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%
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)			8,000.00	8,000.00	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)			8,000.00	8,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	369,858.00	377,858.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			369,858.00	377,858.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			369,858.00	377,858.00	2.2%
2) Ending Balance, June 30 (E + F1e)			377,858.00	385,858.00	2.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	377,858.00		
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		9789		385,858.00	
Unassigned/Unappropriated Amount		9790		0.00	

<u>Resource</u>	<u>Description</u>	<u>2010-11</u> <u>Estimated Actuals</u>	<u>2011-12</u> <u>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	4,000.00	4,000.00	0.0%
5) TOTAL REVENUES			4,000.00	4,000.00	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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	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%

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,803.00	217,803.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,803.00	217,803.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,803.00	217,803.00	1.9%
2) Ending Balance, June 30 (E + F1e)			217,803.00	221,803.00	1.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	217,803.00		
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		221,803.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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		

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.0%

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%
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)			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	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	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%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,000.00	4,000.00	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%



July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,803.00	217,803.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,803.00	217,803.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,803.00	217,803.00	1.9%
2) Ending Balance, June 30 (E + F1e)			217,803.00	221,803.00	1.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount			217,803.00		
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				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		221,803.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount				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	42,881.00	17,000.00	-60.4%
5) TOTAL, REVENUES			42,881.00	17,000.00	-60.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,881.00	17,000.00	-60.4%
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)			42,881.00	17,000.00	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,019.00	146,900.00	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,019.00	146,900.00	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,019.00	146,900.00	41.2%
2) Ending Balance, June 30 (E + F1e)			146,900.00	163,900.00	11.6%
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	146,900.00		
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		163,900.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
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
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%
-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	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	40,881.00	15,000.00	-63.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,881.00	17,000.00	-60.4%
TOTAL, REVENUES			42,881.00	17,000.00	-60.4%

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	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%
Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	42,881.00	17,000.00	-60.4%
5) TOTAL REVENUES			42,881.00	17,000.00	-60.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
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)			42,881.00	17,000.00	-60.4%
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)			42,881.00	17,000.00	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	104,019.00	146,900.00	41.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			104,019.00	146,900.00	41.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			104,019.00	146,900.00	41.2%
2) Ending Balance, June 30 (E + F1e)					
			146,900.00	163,900.00	11.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	0.00		
c) Undesignated Amount					
		9790	146,900.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		163,900.00	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9760		0.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
9010	Other Local	0.00	163,900.00
Total, Restricted Balance		0.00	163,900.00

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

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%

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

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	149.00	149.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149.00	149.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149.00	149.00	0.0%
2) Ending Balance, June 30 (E + F1e)			149.00	149.00	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			149.00		
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		149.00	
Inassigned/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					
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%
Fees 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%
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%

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

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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

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%

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

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 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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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	149.00	149.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				149.00	149.00	0.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				149.00	149.00	0.0%
2) Ending Balance, June 30 (E + F1e)				149.00	149.00	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	149.00		
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 (by Resource/Object)			9760	0.00		
Assigned						
Other Assignments (by Resource/Object)			9760	149.00		
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00		
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	23,900.00	23,200.00	-2.9%
5) TOTAL REVENUES			23,900.00	23,200.00	-2.9%
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	11,941.00	18,900.00	58.3%
Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			11,941.00	18,900.00	58.3%
C: EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,959.00	4,300.00	-64.0%
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)			11,959.00	4,300.00	-64.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	187,174.00	199,133.00	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,174.00	199,133.00	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			187,174.00	199,133.00	6.4%
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					
d) Unappropriated Amount		9790	199,133.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		203,433.00	
c) Unrestricted Net Assets		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		
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		

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

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	20,000.00	20,000.00	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	3,900.00	3,200.00	-17.9%
TOTAL, OTHER LOCAL REVENUE			23,900.00	23,200.00	-2.9%
TOTAL, REVENUES			23,900.00	23,200.00	-2.9%

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

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			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	11,941.00	18,900.00	58.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,941.00	18,900.00	58.3%
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			11,941.00	18,900.00	58.3%

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	23,900.00	23,200.00	-2.9%
5) TOTAL, REVENUES			23,900.00	23,200.00	-2.9%
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		11,941.00	18,900.00	58.3%
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, EXPENSES			11,941.00	18,900.00	58.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,959.00	4,300.00	-64.0%
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)			11,959.00	4,300.00	-64.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	187,174.00	199,133.00	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,174.00	199,133.00	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			187,174.00	199,133.00	6.4%
2) Ending Net Assets, June 30 (E + F1e)			199,133.00	203,433.00	2.2%
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			199,133.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		203,433.00	
c) Unrestricted Net Assets		9790		0.00	

<u>Resource</u>	<u>Description</u>	<u>2010-11</u> <u>Estimated Actuals</u>	<u>2011-12</u> <u>Budget</u>
9010	Other Local	0.00	203,433.00
Total, Restricted Balance		0.00	203,433.00

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 L ADA
ELEMENTARY						
1. General Education			350.04	325.77	325.77	325.77
a. Kindergarten	34.48	34.48				
b. Grades One through Three	134.07	134.07				
c. Grades Four through Six	119.60	119.60				
d. Grades Seven and Eight	60.04	60.04				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	348.19	348.19	350.04	325.77	325.77	325.77
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve	172.62	172.62				
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	0.54	0.54				
e. Community Day School	7.90	7.90				
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	181.06	181.06	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	529.25	529.25	350.04	325.77	325.77	325.77
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

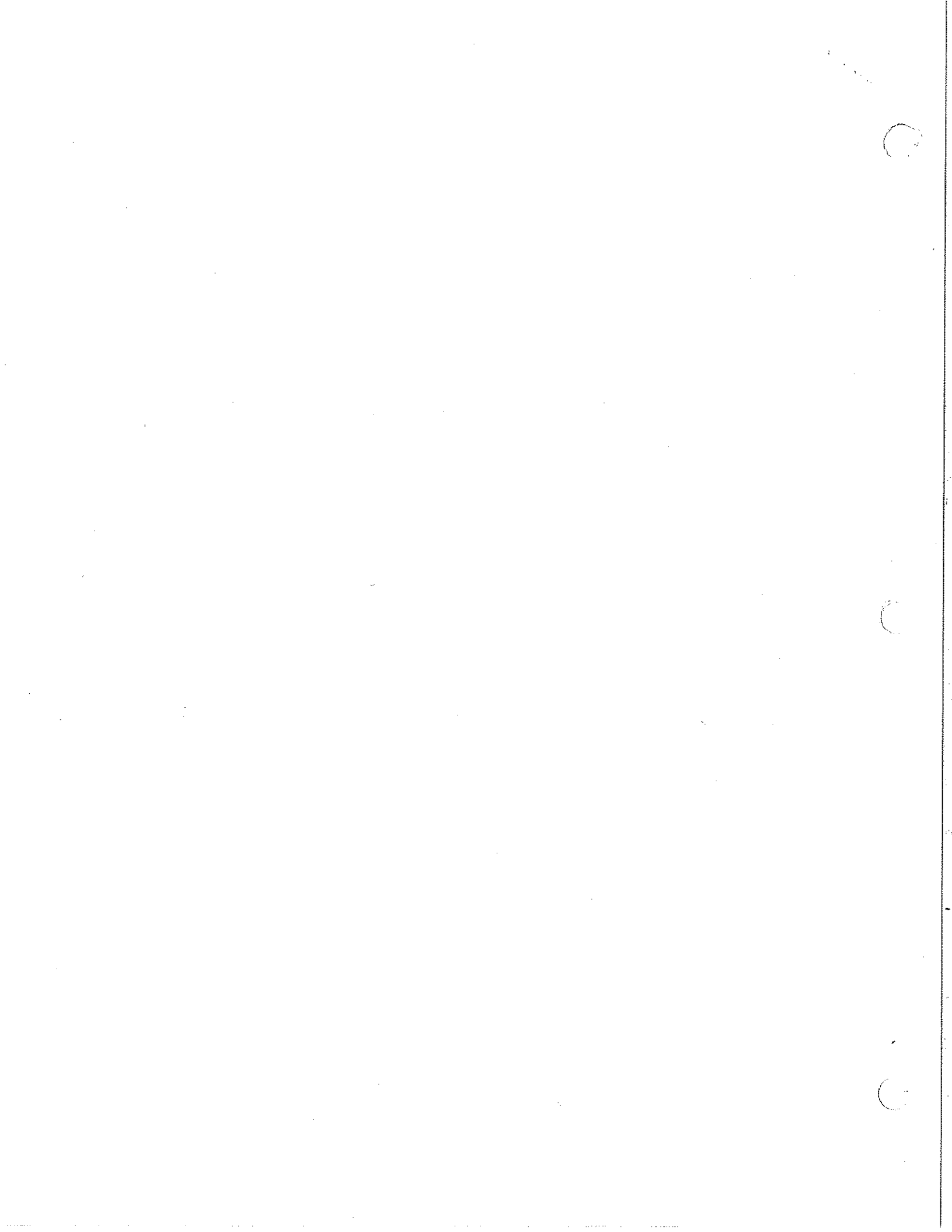
Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			348.19	325.77	325.77	325.77
a. Kindergarten	34.48	34.48				
b. Grades One through Three	134.07	134.07				
c. Grades Four through Six	119.60	119.60				
d. Grades Seven and Eight	60.04	60.04				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	348.19	348.19	348.19	325.77	325.77	325.77
HIGH SCHOOL						
4. General Education			181.06	181.06	181.06	181.06
a. Grades Nine through Twelve	172.62	172.62				
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	0.54	0.54				
e. Community Day School	7.90	7.90				
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	181.06	181.06	181.06	181.06	181.06	181.06
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	529.25	529.25	529.25	506.83	506.83	506.83
11. ADA for Necessary Small Schools also included in lines 3 and 6.			179.21			179.21
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

* Updated 7/11/11



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)	529.25	529.25	529.25	506.83	506.83	506.83
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.



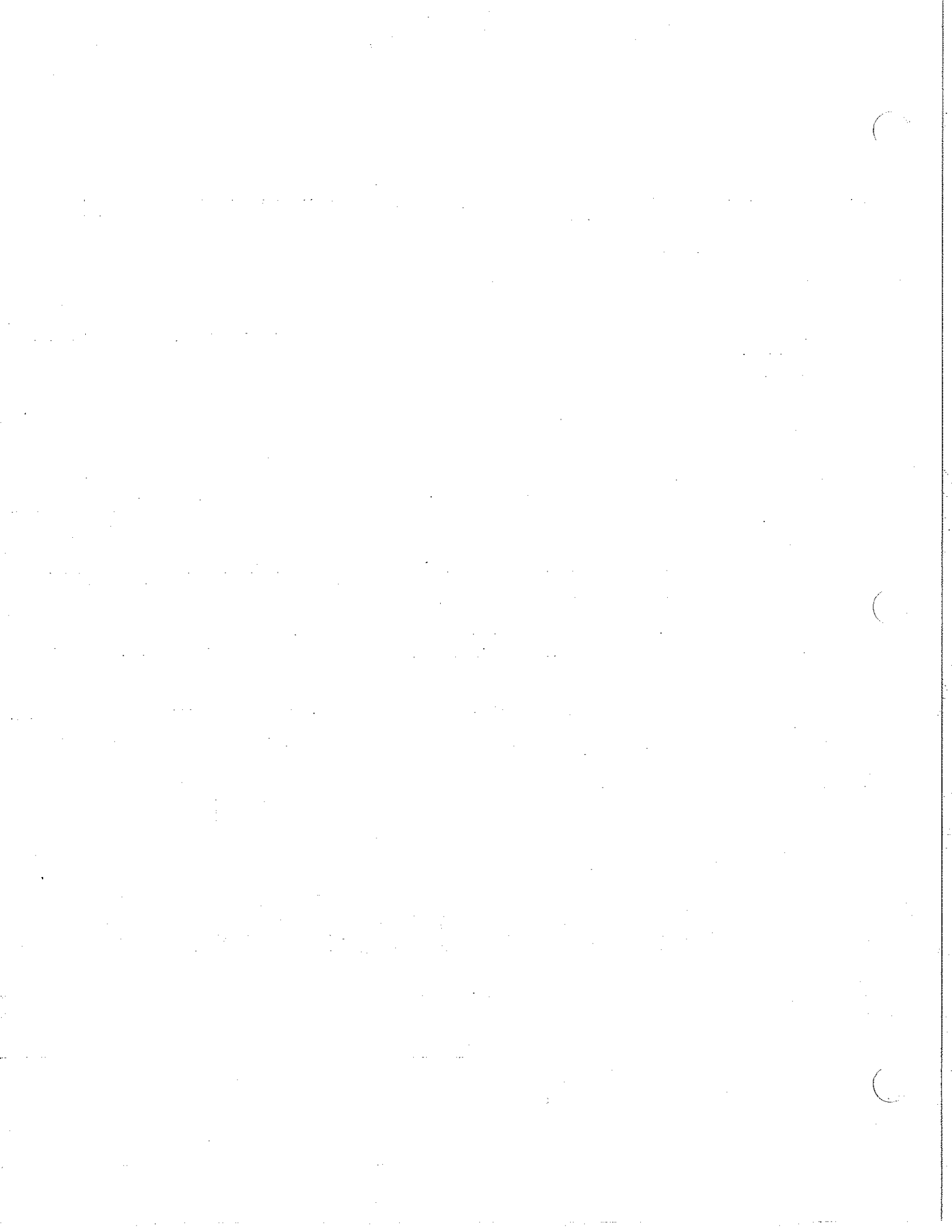
Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 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)	529.25	529.25	350.04	325.77	325.77	325.77
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.

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	6,793.65	6,952.36
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,768.65	7,095.36
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,768.65	7,095.36
b. Revenue Limit ADA	0033	350.04	325.77
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	2,369,298.25	2,311,455.43
6. Allowance for Necessary Small School	0489	1,960,054.00	2,001,892.00
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	103,209.00	
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	4,432,561.25	4,313,347.43
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.80392
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,618,964.63	3,467,586.27
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	21,949.00	21,949.00
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	15,262.00	10,833.00
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)	---	6,687.00	11,116.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,625,651.63	3,478,702.27

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	1,624,116.00	1,624,116.00
26. Miscellaneous Funds	0588	0.00	
27. Community Redevelopment Funds	0589	0.00	
28. Less: Charter Schools In-lieu Taxes	0595	12,928.00	12,150.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	1,611,188.00	1,611,966.00
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	2,014,463.63	1,866,736.27
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	9,112.00	8,896.00
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	---	16,900.37	(6,283.27)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	7,788.37	(15,179.27)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,022,252.00	1,851,557.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	2,022,252.00	

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		



The 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)	384.52	384.88	N/A	Met
Second Prior Year (2009-10)	355.36	360.58	N/A	Met
First Prior Year (2010-11)	360.07	350.04	2.8%	Not Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	325.77			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District has experienced declining enrollment over the past 9 years. The elementary numbers were up by 5 in 09/10 and level attendance was assumed for 10/11 at Original budget. The assumption was adjusted at 10/11 Second Interim to 350.04.

- 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)		563	591	N/A	Met
Second Prior Year (2009-10)		558	575	N/A	Met
First Prior Year (2010-11)		559	563	N/A	Met
Budget Year (2011-12)		529			

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)	563	591	95.3%
Second Prior Year (2009-10)	558	575	97.0%
First Prior Year (2010-11)	529	563	94.0%
		Historical Average Ratio:	95.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.9%

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)	507	529	95.8%	Met
1st Subsequent Year (2012-13)	487	514	94.7%	Met
2nd Subsequent Year (2013-14)	483	510	94.7%	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)	6,768.65	7,095.36	7,299.36	7,477.36
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.80392	0.80392	0.80392
c. Funded BRL per ADA (Step 1a times Step 1b)	5,526.26	5,704.10	5,868.10	6,011.20
d. Prior Year Funded BRL per ADA		5,526.26	5,704.10	5,868.10
e. Difference (Step 1c minus Step 1d)		177.84	164.00	143.10
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		3.22%	2.88%	2.44%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	350.04	325.77	310.77	306.77
b. Prior Year Revenue Limit (Funded) ADA		350.04	325.77	310.77
c. Difference (Step 2a minus Step 2b)		(24.27)	(15.00)	(4.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-6.93%	-4.60%	-1.29%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-3.71%	-1.72%	1.15%
Revenue Limit Standard (Step 3, plus/minus 1%):		-4.71% to -2.71%	-2.72% to -7.2%	.15% to 2.15%

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)	1,624,116.00	1,624,116.00	1,688,955.00	1,756,385.00
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)	3,646,368.00	3,475,673.00	3,567,989.00	3,659,049.00
District's Projected Change in Revenue Limit:		-4.68%	2.66%	2.55%
Revenue Limit Standard:		-4.71% to -2.71%	-2.72% to -.72%	.15% to 2.15%
Status:		Met	Not Met	Not Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Revenue limit in 4B was projected using Revenue Limit form provided by BCOE and assumes flat ADA. ADA projected in 4A1 takes into account planned ADA reductions based on estimates. This caused the standard not to be 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)	3,570,870.59	4,281,738.57	83.4%
Second Prior Year (2009-10)	3,415,571.41	4,056,865.08	84.2%
First Prior Year (2010-11)	3,472,149.76	4,327,783.76	80.2%
	Historical Average Ratio:		82.6%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.6% to 86.6%	78.6% to 86.6%	78.6% to 86.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	3,526,151.61	4,276,340.61	82.5%	Met
1st Subsequent Year (2012-13)	3,443,751.61	4,068,941.00	84.6%	Met
2nd Subsequent Year (2013-14)	3,410,151.61	4,117,741.00	82.8%	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):	-3.71%	-1.72%	1.15%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.71% to 6.29%	-11.72% to 8.28%	-8.85% to 11.15%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.71% to 1.29%	-6.72% to 3.28%	-3.85% to 6.15%

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)	436,493.00		
Budget Year (2011-12)	308,241.00	-29.38%	Yes
1st Subsequent Year (2012-13)	308,241.00	0.00%	No
2nd Subsequent Year (2013-14)	308,241.00	0.00%	No

Explanation:
(required if Yes)

The loss of all onetime Federal Revenue (Ed Jobs & SFSS) are the reason for the decline in funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2010-11)	1,240,452.00		
Budget Year (2011-12)	1,202,565.00	-3.05%	No
1st Subsequent Year (2012-13)	1,202,565.00	0.00%	No
2nd Subsequent Year (2013-14)	1,049,868.00	-12.70%	Yes

Explanation:
(required if Yes)

The last of 5 payments in the amount of \$152,697 for the Critical Hardship funding from the State, received as Other State Revenue will be received in 12/13. The funding is allocated to pay off the lease revenue note used to finish the Critical Hardship Project at BHS.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2010-11)	226,450.00		
Budget Year (2011-12)	239,446.00	5.74%	Yes
1st Subsequent Year (2012-13)	239,446.00	0.00%	No
2nd Subsequent Year (2013-14)	239,446.00	0.00%	No

Explanation:
(required if Yes)

There was an increase in the revenue generated by the walnut farm in 10/11.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2010-11)	381,460.00		
Budget Year (2011-12)	319,513.00	-16.24%	Yes
1st Subsequent Year (2012-13)	269,513.00	-15.65%	Yes
2nd Subsequent Year (2013-14)	269,513.00	0.00%	No

Explanation:
(required if Yes)

The budgets in the 4000's are reduced in subsequent years to keep up with the reduction in revenue. The site flexibility to spend MAA and Tier III funds are reduced or eliminated.

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

First Prior Year (2010-11)	709,652.00		
Budget Year (2011-12)	635,560.00	-10.44%	Yes
1st Subsequent Year (2012-13)	585,560.00	-7.87%	Yes
2nd Subsequent Year (2013-14)	585,560.00	0.00%	No

Explanation:
(required if Yes)

The budgets in the 5000's are reduced in subsequent years to keep up with the reduction in revenue. The site flexibility to spend MAA and Tier III funds are reduced or eliminated.

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)	1,903,395.00		
Budget Year (2011-12)	1,750,252.00	-8.05%	Met
1st Subsequent Year (2012-13)	1,750,252.00	0.00%	Met
2nd Subsequent Year (2013-14)	1,597,555.00	-8.72%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2010-11)	1,091,112.00		
Budget Year (2011-12)	955,073.00	-12.47%	Met
1st Subsequent Year (2012-13)	855,073.00	-10.47%	Met
2nd Subsequent Year (2013-14)	855,073.00	0.00%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7 CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 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)	5,718,154.78			
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	5,718,154.78	57,181.55	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|-------------------------------------|--|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) |
| <input checked="" type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) |
| <input type="checkbox"/> | Other (explanation must be provided) |

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	0.00	361,308.35	0.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	730,122.84	449,993.22	741,381.24
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.76)
d. Available Reserves (Lines 1a through 1c)	730,122.84	811,301.57	741,380.48
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,411,261.01	5,594,038.20	5,914,374.17
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)	6,411,261.01	5,594,038.20	5,914,374.17
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	11.4%	14.5%	12.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.8%	4.8%	4.2%

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)	(71,528.70)	4,674,355.20	1.5%	Met
Second Prior Year (2009-10)	92,651.10	4,091,499.08	N/A	Met
First Prior Year (2010-11)	(311,644.76)	4,546,518.76	6.9%	Not Met
Budget Year (2011-12) (Information only)	(493,548.61)	4,472,909.61		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9 CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	344,450.00	880,246.82	N/A	Met
Second Prior Year (2009-10)	344,460.00	808,718.12	N/A	Met
First Prior Year (2010-11)	385,467.00	994,218.00	N/A	Met
Budget Year (2011-12) (Information only)	682,573.24			

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):	507	487	483
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	Budget Year (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)	5,718,154.78	5,510,754.78	5,199,457.78
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)	5,718,154.78	5,510,754.78	5,199,457.78
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	228,726.19	220,430.19	207,978.31
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	60,000.00	60,000.00	60,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	228,726.19	220,430.19	207,978.31

10 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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,989.63	418,103.00	215,765.00
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)	(1.40)		
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)	385,858.00	215,000.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	387,846.23	633,103.00	215,765.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.78%	11.49%	4.15%
District's Reserve Standard (Section 10B, Line 7):	228,726.19	220,430.19	207,978.31
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?

Yes

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

Due to the Revenue Limit deficit the District will be using General Fund ending balance carryover of one-time Tier III, MAA and the Special Reserve funds to balance the budget for the two subsequent years. Additional reductions will be needed if revenues do not increase in order to maintain a positive certification status beyond year 13/14.

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)?

Yes

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:

MAA and Forest Reserve funding continue to decline from previous years. Mandated Cost is not budgeted until received. All State revenue is uncertain and subject to change due to the volatile economic crisis.

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)	(503,815.00)			
Budget Year (2011-12)	(575,832.00)	72,017.00	14.3%	Not Met
1st Subsequent Year (2012-13)	(575,832.00)	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	(575,832.00)	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)	372,000.00	372,000.00	New	Not Met
2nd Subsequent Year (2013-14)	215,000.00	(157,000.00)	-42.2%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	218,735.00			
Budget Year (2011-12)	196,569.00	(22,166.00)	-10.1%	Not Met
1st Subsequent Year (2012-13)	196,569.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	43,872.00	(152,697.00)	-77.7%	Not 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) An increase in Special Ed costs along with reduced funding have impacted the encroachment to the General Fund.

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

Explanation: (required if NOT met) Transfers from the Special Reserve Funds are expected in years 12/13 and 13/14 in order to maintain a positive budget status

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

Explanation:
(required if NOT met)

The final payment for the Critical Hardship project will be received in 12/13 and the revenue transfer to Fund 14 for the project will end the same year.

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

Project Information:
(required if YES)

SF 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				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	56000-8011	Varies upon budgtd expense	25,113

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Lease Revenue Note	3	State Critical Hardship Program Funds transferred to DM Fund 14	56101-7438 & 7439	420,000

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				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,113	25,113	25,113	25,113

Other Long-term Commitments (continued):

Type of Commitment	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)	Annual Payment (P & I)
Lease Revenue Note	11,101	11,550	11,550	11,550
Total Annual Payments:	36,214	36,663	36,663	36,663
Has total annual payment increased over prior year (2010-11)?	Yes	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)

Lease revenue notes will be funded with Critical Hardship revenue. Compensated absences will be charged to the program where the salary is budgeted.

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)

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.).

57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

OPEB Liabilities

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

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	323,326.00	323,326.00	323,326.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	177,635.00	152,635.00	152,635.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	177,635.00	152,635.00	152,635.00
d. Number of retirees receiving OPEB benefits	15	13	13

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)

SP 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	31.8	30.5	29.0	29.0

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)?

--	--	--

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	567,741	567,741	567,741
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	-2.0%	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		
----	--	--

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)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	38,000	38,000	38,000
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

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)
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

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.):

SBP - 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	26.4	25.8	25.0	25.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
276,695	276,695	276,695
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
8,000	8,000	8,000
0.5	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

S8C Post 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	6.4	6.4	6.0	6.0

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)?

Total cost of salary settlement

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

6,100

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	0	0	0

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	119,273	119,273	119,273
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	3.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (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	8,000	8,000	8,000
Percent change in step & column over prior year	4.0%	4.0%	4.0%

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

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

	Budget Year (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	4,977	4,977	4,977
Percent change in cost of other benefits over prior year	-49.0%	0.0%	0.0%

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)

A6 -The District currently provides uncapped medical benefits to classified retirees for a maximum of 5 years or Medicare eligible whichever comes first.
Superintendent as of 1/1/2011. A9 - New

End of School District Budget Criteria and Standards Review