



**ALUM ROCK**

**UNION ELEMENTARY SCHOOL DISTRICT**

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**2011-2012 BUDGET**

**&**

**2010-2011**

**ESTIMATED ACTUALS BUDGET**

**Board Approval: June 16, 2011**

José L. Manzo  
Superintendent

Laura Phan  
Assistant Superintendent, Business Services

## **STATEMENT ON THE BUDGET**

The 2011-12 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUESD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2011-12 school year. As ARUESD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUESD.

### **BUDGET PRIORITIES**

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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### REFERENCE MATERIAL

State Reports

Forms 01, 13, 14, 21, 25, 35, 40, 51, 53, 67, A, CASH, L, MYP, RL, and 01CS



# **ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**

## **ORGANIZATION**

### **FISCAL YEAR 2011-12**

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating seventeen elementary, six middle schools, and three small schools.

<b>Board of Trustees</b>		
<b><u>Name</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Dolores Marquez	President	November 2012
Esau Ruiz Herrera	Vice-President	November 2012
Darcie Green	Clerk	November 2014
Frank Chavez	Member	November 2014
Scott Pham	Member	November 2014

### **Business Services**

José L. Manzo  
Superintendent

Laura Phan  
Assistant Superintendent, Business Services

## UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2011 and ends June 30, 2012.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between money which is restricted for a special purpose. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs are funded and regulated by a government agency with restrictions either on the characteristics of the children it may serve or on the aspect of any program it may fund. An explanation of the Restricted programs is offered on page 7. Special Purpose Funds are explained on page 16.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

In addition, refer to the Executive Summary in section *iii* for a discussion of District operations.

## Executive Summary

The Alum Rock Union Elementary School District's (ARUESD) 2011-12 Budget has been prepared based on the Governor's May Revise Budget, and in accordance with guidelines by Santa Clara County Office of Education and School Services of California.

Proposition 98, a voter-approved constitutional amendment, guarantees minimum funding levels for K-12 schools and community colleges. For 2010-11, the Proposition 98 Guarantee is suspended at \$49.7 billion. Recognizing that schools have borne a disproportionate share of past spending cuts, the May Revision proposes to fund the 2011-12 Proposition 98 Guarantee of \$52.4 billion. However, this increase in Proposition 98 level will not translate to an increase in per-student allocations for school districts. Instead, the Proposition 98 increase will be used to reverse \$2.8 billion in K-14 apportionment deferrals, and \$222 million to fund mental health and out-of-home care for special education students.

As the District prepares to adopt the 2011-12 Budget, California remains unable to close its projected budget deficit of \$10.8 billion (including required reserve) as of May. Current law is that temporary taxes in 2010-11 will expire beginning June 30. The Governor has scaled back his proposal for revenue extensions to include only sales tax and Vehicle License Fees, no longer calling for an extension of personal income taxes. The Governor continues to work with the Legislature to garner the votes necessary to place the extensions on a statewide ballot.

The District's 2011-12 Budget includes utilizing flexibility options with state restricted categorical funding, re-negotiating service contracts, eliminating positions at the district office, reducing district office budget allocations, reducing centralized support services, and use of one-time funding from the Ed Jobs Fund.

State funding is flat from 2010-11 to 2011-12, while expenditures continue to rise on the natural with employees step and column increases and operating costs increase. In addition, ARUESD is experiencing declining enrollment as charter schools expand operations.

A spending watch in mid-year 2010-11 provides sufficient reserve to fund the budget deficit of 2011-12. However, further ongoing cuts to expenditures will need to be made in 2012-13 and 2013-14 in order for ARUESD to maintain long-term fiscal solvency. The District is working on a multi-year budget plan, and negotiations with all bargaining units for 2011-12 are ongoing.

## Financial Highlights

Key financial highlights for the General Fund Budget are as follows:

- Base Revenue Limit per average daily attendance (ADA) is \$6,217.48, but funding is at \$4,698.27 per ADA based on the statutory COLA of 2.24%, the deficit factor of 19.75% and additional revenue limit adjustment of -\$330 per ADA. The additional revenue limit adjustment of -\$330 per ADA is projected to cost the District approximately \$11.9 million in the next three years.
- Enrollment is expected to decline from 12,668 in 2010-11 (CBEDS count) to 12,407 in 2011-12. Based on the average attendance rate of 95.77%, the projected enrollment loss will cost the District approximately \$1.2 million.
- Average Daily Attendance is projected at 11,985.77 but the District will be funded at the higher prior year ADA of 12,279.96, including district students in county special education programs.
- Total expenditures and other uses are projected to exceed revenues by \$6.8 million. The federal Ed Jobs Fund received and carryover from 2010-11 will fund academic coaches, teachers extended duty, campus para-educators, school office assistants, and a maintenance worker. Total Ed Jobs fund to be spent is \$1.4 million and \$744 thousand will remain to fund expenditures in 2012-13.
- As a result of projected deficit spending of \$6.5 million in the Unrestricted General Fund, ending fund balance is projected to be at \$6.0 million excluding the required 3% reserve for economic uncertainties of \$3.2 million.

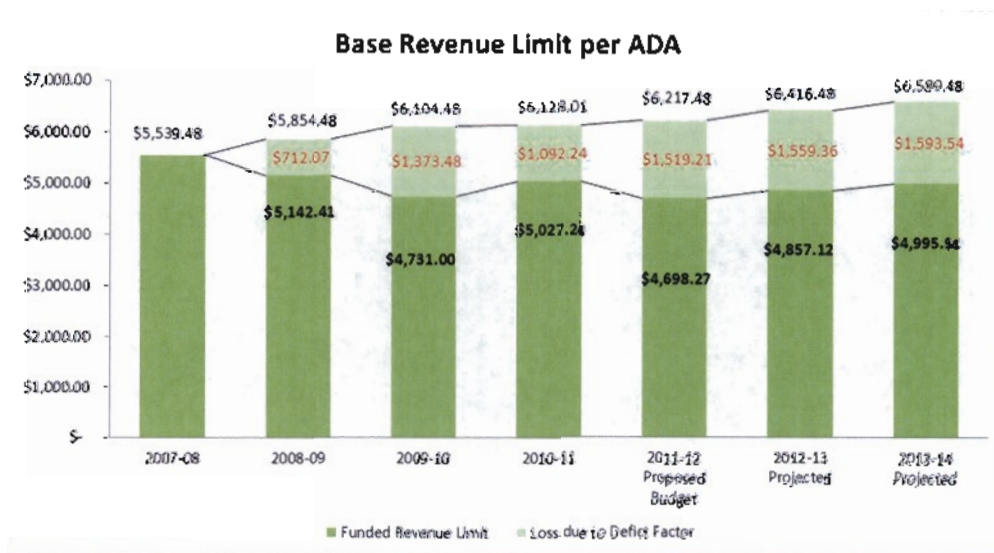


## General Fund - Combined

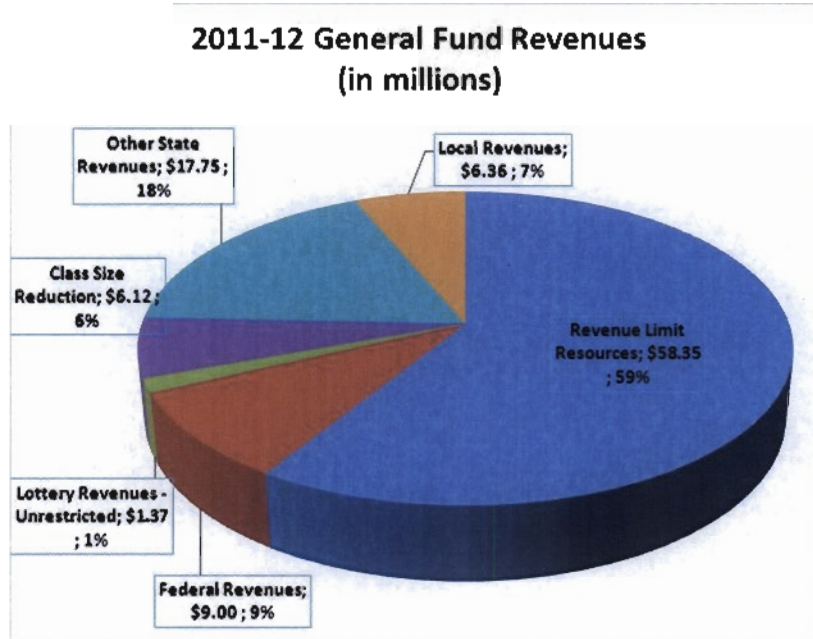
The *general fund* is the main operating fund of Alum Rock Union Elementary School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund. The general fund is further segregated by Unrestricted General Fund and Restricted General Fund.

Alum Rock Union is a revenue limit school district, which means that the District operates under general-purpose revenue limits established by the State Legislature. Increase in revenue limit funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus individually determined equalization aid, if any. Revenue limit income is calculated by multiplying (1) the actual daily attendance ("ADA") by (2) a base revenue limit per unit of ADA.

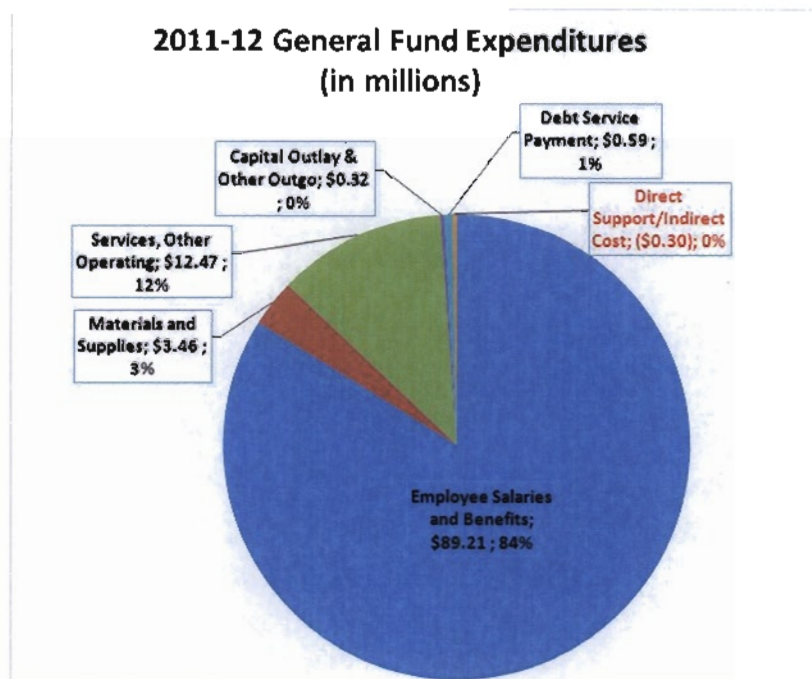
In recent years, revenue limit funding has been reduced by the deficit factor which means that the District is not receiving all the funds it is entitled to. Based on COLA projections and current deficit factor, the District's funded base revenue limit in 2013-14 will still be below the 2007-08 funding level.



In addition to revenue limit income, the District receives federal and state revenues for categorical programs. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include parcel tax, leases and rentals, interest income, and miscellaneous local sources.

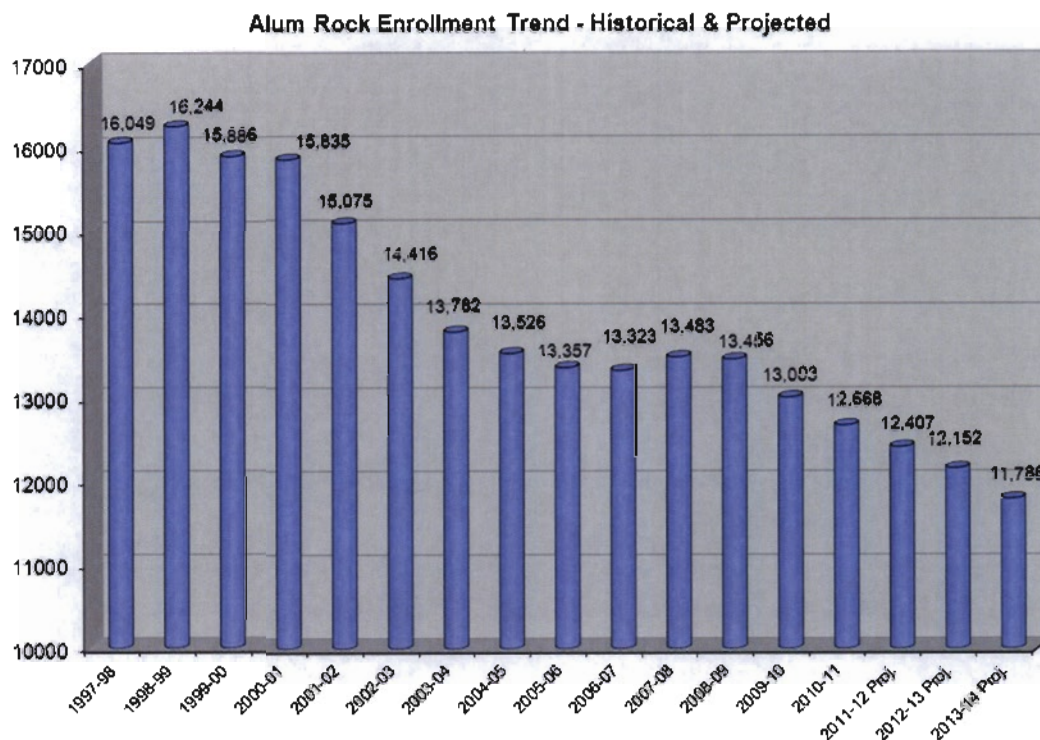


The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Approximately **84%** of total general fund expenditures are for instruction related activities and pupil services. Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 84% of total general fund expenditures.



## ENROLLMENT

Student enrollment for the District peaked in 1998 and has been in a decline since. In addition to overall enrollment loss in the area, charter schools continued to erode district enrollment in recent years. The District lost more than eight hundred students in the five year period from 2004 to 2010. Enrollment projections for 2011-12 through 2013-14 are based on student count as of May 6, 2011, including approved inter-district transfers and projection for losses to charter schools.



The projected cumulative enrollment loss of 882 students from 2011-12 through 2013-14 translates into revenue loss of approximately \$7.8 million based on the average attendance factor of 95.77%.

	Projected Enrollment Loss	Projected ADA Loss	Rev. Loss Year 1	Rev. Loss Year 2	Rev. Loss Year 3	Cumulative Rev. Loss
2011-12	-261	-249.96	\$ (1,174,380)	\$ (1,214,086)	\$ (1,248,785)	\$ (3,637,251)
2012-13	-255	-244.21		\$ (1,186,157)	\$ (1,220,059)	\$ (2,406,216)
2013-14	-366	-350.52			\$ (1,751,177)	\$ (1,751,177)
<b>Cumulative Total</b>	<b>-882</b>		<b>\$ (1,174,380)</b>	<b>\$ (2,400,243)</b>	<b>\$ (4,220,021)</b>	<b>\$ (7,794,644)</b>



## STAFFING

**Certificated Salaries** are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay.

**Classified Salaries** represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

<b>Combined General Funds Positions Control</b>			
	<b>2011-12 Budget</b>	<b>2010-11</b>	<b>Change</b>
<b>Certificated</b>			
Teachers	652.00	690.10	(38.10)
Cert Supervisors	44.00	51.00	(7.00)
<b>Total Certificated</b>	<b>696.00</b>	<b>741.10</b>	<b>(45.10)</b>
<b>Classified</b>			
Instr Aides and Classified Support	170.81	171.90	(1.09)
Class Supervisors and Admin	17.20	18.75	(1.55)
Clerical and Office Salaries	84.75	86.25	(1.50)
Other Classified Salaries	18.69	18.44	0.25
<b>Total Classified</b>	<b>291.45</b>	<b>295.34</b>	<b>(3.89)</b>
<b>TOTAL FTE</b>	<b>987.45</b>	<b>1,036.44</b>	<b>(48.99)</b>

Certificated management positions were reduced by 7.0 FTEs, and the corresponding supportive classified positions were reduced by 3.892 FTEs. The number of teaching positions decreased by 11.0 FTEs due to enrollment drop and 27.1 FTEs due to revenue loss. The decrease in positions for 2011-12 is reflective of recent historical trend as shown in the table below.

	2006-07	2007-08	2008-09	2009-10	2010-11 Est. Actuals	2011-12 Budget
Number of Teachers (FTE)	732.36	772.95	751.35	718.65	690.10	652.00
Total Teacher Salaries	\$ -	\$52,866,364	\$52,790,586	\$50,263,960	\$49,639,676	\$48,566,735
Average Teacher Salary	\$ -	\$68,396	\$70,261	\$69,942	\$71,931	\$74,489
Number of Certificated Management Staff (FTE)	63.00	61.75	60.00	54.00	51.00	44.00
Number of Classified Staff (FTE)	407.38	413.58	402.06	361.84	295.34	291.45
Ratio, Administrators to Teachers (state standard - 9% maximum)	9%	8%	8%	8%	7%	7%



Average teacher salary decreased in 2008-09 because the District offered early retirement incentives in 2008-09 and 2009-10. However, average teacher salary tends to increase as the District release teachers in response to enrollment and revenue loss; teachers are released in reverse order of seniority. District employees have not taken any furlough in the past and no furlough days have been budgeted.

Aggregated reduction percentage by group from 2007-08 to 2011-12 are as follows:

	<u>FTE's Change</u>	<u>Percentage Change</u>
Teachers	-120.95	-15.65%
Certificated Management	-17.75	-28.74%
Classified Staff	-122.13	-29.52%

Class sizes across the district for 2011-12 are as follows:

Grade K-3	20:1
LUCHA Grade 4-5	25:1
Adalante Grade 4-6	25:1
Grade 4-8	32:1
Special Day Class (SDC)	11:1 (average across the district)

**Employee Benefits** correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. In addition, the District pays the following mandatory payroll taxes.

	<u>Mandatory Rate</u>
STRS	8.2500%
PERS	11.2000%
PERS Reduction	1.8200%
OASDI	6.2000%
Mandated Medicare	1.4500%
Unemployment Insurance	1.6100%
Workers Comp	3.3000%
Total - Certificated	14.6100%
Total - Classified	25.5800%

## SUPPLIES AND OPERATING EXPENSES

**Materials and Supplies** - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies.

**Services, Other Operating Expenses** represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services.

**Capital Outlay** includes the purchase of new equipment as well as replacement of equipment.

## INDIRECT COST

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

The indirect cost rate has continued to decrease since 2006 (6.45%) as a result of the district's reduction of general administrative costs. ARUSD's 2011-12 approved indirect cost rate for most allowable categorical programs is 5.23% and 4.80% for Child Nutrition Services (CNS). However, some categorical programs only allow the district to recover up to 2% in indirect costs.

For 2011-12, the Unrestricted General Fund is projected to recapture \$1.6 million of indirect costs from the restricted programs and \$302 thousand from CNS.

## Unrestricted General Fund

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, as well as contributing to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's revenue limit funding is accomplished by a mix of (1) local property taxes and (2) State apportionments of basic and equalization aid. Generally, the State apportionments amount to the difference between the District's revenue limit and the local property tax revenues. Revenue Limit funding accounts for approximately 82.9% of total unrestricted resources.

The State allows for flexibility in forty-two Tier III categorical programs, only thirteen of which pertain to ARUSD. Funding for these programs will be provided as unrestricted funding from 2010-11 through 2014-15 (extended two years by State Legislature in

March 2011). Total revenues from Tier III Categoricals are projected at \$7.9 million. Approximately \$1.7 million has been budgeted to continue activities originally intended by these programs. The remaining \$6.2 million is retained to offset budget deficits. The 2011-12 Budget also includes total decrease to district office department budgets of \$412 thousand (a 6% decrease).

The District remains one of the few districts in Santa Clara County that still maintain Class Size Reduction (CSR) in Kindergarten through 3<sup>rd</sup> Grades. However, the \$6.1 million state funding of K-3 CSR is woefully short of the costs to maintain class size at 20:1. Parcel tax revenues contribute \$1.9 million to the CSR program. The net cost of the entire CSR program is over \$23 million. The District has never utilized the CSR flexibility to increase class sizes beyond twenty. An increase in class size to 24:1 would save the District approximately \$2.8 million each year.

**Contributions to Restricted Programs** represent transfers from Unrestricted General Fund to underfunded programs such as Transportation and Special Education. This category also includes the required set aside for Routine Restricted Maintenance. Total contributions from Unrestricted General Fund are projected at \$12.8 million for 2011-12; this is an increase of \$1.6 million (a 15.5% increase). This increase is primarily due to the end of one-time federal stimulus funds, which were used to offset transportation and special education expenditures in 2009-10 and 2010-11.

### Fund Balance

Approximately \$3.2 million of the unrestricted ending balance must be set aside for economic uncertainties and encumbrances and obligations. Undesignated Ending Fund Balance is projected to be \$6.0 million at end of 2011-12.

<b>Unrestricted General Fund</b>	<b>2011-12 Proposed Budget</b>	<b>Year 2 2012-13 Projected</b>	<b>Year 3 2013-14 Projected</b>
Beginning Fund Balance	\$ 15,663,963	\$ 9,200,844	\$ 1,535,036
Revenue	\$ 77,111,289	\$ 77,165,733	\$ 77,307,412
Contribution to Restricted Programs	(12,779,908)	(13,103,521)	(13,202,848)
Salaries and Benefits	(64,755,695)	(65,606,040)	(65,700,296)
Supplies and Operating	(7,381,046)	(7,458,240)	(7,549,264)
Indirect and Transfers	1,932,419	1,926,438	1,914,735
Debt Service	(590,178)	(590,178)	(431,223)
<b>Surplus/(Deficit)</b>	<b>\$ (6,463,119)</b>	<b>\$ (7,665,808)</b>	<b>\$ (7,661,484)</b>
Ending Fund Balance	\$ 9,200,844	\$ 1,535,036	\$ (6,126,448)
Legally Restricted	-	-	-
Accounting Restriction	(20,000)	(20,000)	(20,000)
Mandated 3% Reserve	(3,172,442)	(3,191,617)	(3,183,009)
<b>Undesignated Balance</b>	<b>\$ 6,008,402</b>	<b>\$ (1,676,581)</b>	<b>\$ (9,329,457)</b>



## Restricted General Fund

### ROUTINE RESTRICTED MAINTENANCE (RRM)

The Routine Restricted Maintenance program concept is a strategy for managing Alum Rock School District facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and to maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

Contribution from Unrestricted General Fund to the RRM Fund is required for school districts participating in the School Facility Program. Senate Bill SBX34 allows districts to reduce the required contribution from 3% to 1% for 2008-09 through 2014-15. Utilizing the flexibility option, the District will be contributing 2% of total budgeted general fund expenditures for fiscal year 2011-12.

For 2011-12, \$2.1 million will be transferred from Unrestricted General Fund to Routine Restricted Maintenance. The RRM fund supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund. Approximately 52% or \$1.3 million of RRM expenditures are for employee salaries and benefits. Projected ending fund balance of \$865 is legally restricted for future maintenance needs.

### CATEGORICALS

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology.

Federal revenues are projected at \$6.5 million, state revenues are projected at \$8.4 million, and local grants are projected at \$76 thousand.

Included in the 2011-12 categorical budgets are one-time funding from the Education Jobs Fund, a component of the Education Jobs and Medicaid Assistance Act of 2010. This fund will be used to alleviate layoffs of non-administrative positions.

### TRANSPORTATION

The District operates 36 bus routes for a total of approximately 1400 miles per day. Two of the routes are home-to-school busing for 232 regular education students in the Checkers area to McCollam, Painter and Sheppard schools. Thirty-four routes provide curb to curb transportation for special education students; 289 students to special day

classes (SDC) in the district and 139 students to Santa Clara County Office of Education programs within county boundaries.

Due to the unavailability of buses, the District is unable to service all the required routes. Twenty-nine of the thirty-six routes are serviced by District bus drivers, and the other seven routes are contracted out to First Student Transportation.

For 2011-12, it is projected that Unrestricted General Fund will have to contribute \$978 thousand to offset state funding shortfall. This is approximately 41% of the \$2.3 million total expenditures.

### **SPECIAL EDUCATION**

ARUSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal and state, and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanctions if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

The District plans to operate 41 special day classes (SDC) as follow:

- 23 classes for those with learning disability;
- 3 classes for the low functioning;
- 3 classes for the emotionally disturbed;
- 1 class for the vision impair;
- 9 classes for the autistic; and
- 2 classes of pre-kindergarteners.

In addition to the SDCs, the District also provides resource specialist (RSP) services to students in the general education classes.

District Special Ed staff works hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 116 students to programs operated by the County Office of Education (COE) and Non-Public Agency/School (NPA/NPS). The cost for one student in a COE program is approximately \$31 to \$47 thousand per year, and the cost of an NPA/NPS is approximately \$50 to \$60 thousand. One of the autistic special day class in 2011-12 is

newly created to bring back 8 students from the COE program; thereby saving the District an estimated minimum of \$136 thousand.

Unfortunately, special education costs continue to rise on the natural due to employee step/column increases, and contracted services and external programs cost increase. One example is where the State will transfer all AB3632 Mental Health responsibilities from counties to school districts effective 2011-12. The cost to provide mental health services to our students in 2011-12 is estimated at \$112 thousand. At budgeting time, we have not been given an estimate for revenues allocation.

For 2011-12, the cost to operate special education is \$14.6 million and the District will only receive \$5.1 million from revenue limit, federal and state sources. The Unrestricted General Fund will have to transfer in \$9.5 million (65% of total expenditures) to cover the funding shortfall.

## Cashflow

Cash flow continues to be impacted by the current economic crisis and other events. Prior to the current cash crisis, the most significant indicator of fiscal solvency has been the General Fund reserve levels. Now that we are in an era of State Budget cuts and cash deferrals, cash has moved into the forefront.

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

California State 2010-11 Budget Act includes several changes and additions that resulted in deferral of 33% of current year apportionments into the summer months of the following fiscal year. As a result, ARUSD will not have access to approximately \$11 million to pay for budgeted expenditures until after July. The District monitors cash on a weekly basis and prepares updated cashflow projections monthly in order to manage accounts payables to get through the negative cash months. Other options to manage cash include issuance of short-term one year Tax Revenues Anticipation Notes (TRANS). Issuing TRANS allows for an infusion of needed cash, but also an incurrence of interest expense. As of budgeting time, the District does not expect to issue TRANS in 2011-12. See projected Cashflow in the State Reports section for more detail.



## Multi-Year Projections

Revenues are projected using guidelines by Santa Clara County Office of Education. The factors applied are based on the Governor's 2011-12 May Revise and School Services of California Dartboard.

Expenditures are based on projected enrollment decline and corresponding staffing level with estimated step and column increases; provisions have not been made for collective bargaining settlements or natural attritions. Estimated step and column increases are included in the projections at 1.0% for certificated and 0.5% for classified employees. The District is currently in negotiations with certificated (AREA) and classified (Teamster and CSEA) bargaining units for renewal of the contracts ending June 30, 2011.

Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of 2010-11 one-time only expenditures.

### YEAR 1: 2012-13

- COLA is estimated at 3.2% with continuation of the deficit factor of 19.754% and additional \$330 per ADA decrease in base revenue limit
- Net increase to revenue limit base is 3.2% (approximately \$160 per ADA)
- Due to projected decline in enrollment, revenue limit ADA is projected at 11,985.77 based on estimated 2011-12 Period 2 (P-2) attendance ; enrollment for 2012-13 is projected at 12,152
- Mandated cost reimbursements have not been budgeted
- The District received \$2.1 million of Ed Jobs Fund in 2010-11. The majority of this one-time fund will be spent in 2011-12 (\$1.4 million) and \$744 thousand is to be spent in 2012-13
- Classroom staffing has been adjusted to reflect enrollment decline, while maintaining K-3 class size at 20:1
- Contributions from Unrestricted General Fund to Restricted programs will increase by approximately \$324 thousand. This increase reflects transportation and special education expenditures that increase on the natural
- Categorical budgets are reduced to reflect the end of Ed Jobs Fund.

### YEAR 2: 2013-14

- COLA is estimated at 2.7% with continuation of the deficit factor of 19.754% and additional \$330 per ADA decrease in base revenue limit
- Net increase to revenue limit base is 2.7% (approximately \$139 per ADA)
- Continuing the trend of declining enrollment, revenue limit ADA is projected at 11,741.54 based on estimated 2012-13 Period 2 (P-2) attendance; enrollment for 2013-14 is projected at 11,786

- Classroom staffing has been adjusted to reflect enrollment decline, while maintaining K-3 class size at 20:1
- Contributions from Unrestricted General Fund to Restricted programs will increase by \$99 thousand

<b>Combined General Fund Unrestricted/Restricted</b>	<b>2011-12 Proposed Budget</b>	<b>Year 2 2012-13 Projected</b>	<b>Year 3 2013-14 Projected</b>
COLA	2.24%	3.20%	2.70%
Deficit Factor	-19.754%	-19.754%	-19.754%
Other Revenue Limit Adjustment	(\$330)	(\$330)	(\$330)
Enrollment	12,407	12,152	11,786
Average Daily Attendance (ADA)	12,279.96	11,985.77	11,741.54
Funded Revenue Limit (RL)	\$4,698.27	\$4,857.12	\$4,995.94
<b>Beginning Fund Balance</b>	<b>\$ 16,005,025</b>	<b>\$ 9,201,709</b>	<b>\$ 1,535,036</b>
<b>Revenue</b>	<b>\$ 98,944,750</b>	<b>\$ 98,720,551</b>	<b>\$ 98,438,802</b>
Contribution to Restricted Programs	-	-	-
Salaries and Benefits	(89,209,102)	(89,782,138)	(89,332,220)
Supplies and Operating	(16,251,115)	(16,317,273)	(16,640,229)
Indirect and Transfers	302,329	302,365	303,386
Debt Service	(590,178)	(590,178)	(431,223)
<b>Surplus/(Deficit)</b>	<b>\$ (6,803,316)</b>	<b>\$ (7,666,673)</b>	<b>\$ (7,661,484)</b>
<b>Ending Fund Balance</b>	<b>\$ 9,201,709</b>	<b>\$ 1,535,036</b>	<b>\$ (6,126,448)</b>
Legally Restricted	(865)	(0)	(0)
Accounting Restriction	(20,000)	(20,000)	(20,000)
Mandated 3% Reserve	(3,172,442)	(3,191,617)	(3,183,009)
<b>Undesignated Balance</b>	<b>\$ 6,008,402</b>	<b>\$ (1,676,581)</b>	<b>\$ (9,329,457)</b>

The multi-year projections table above shows that the District is operating with ongoing deficits. The combination of declining enrollment and negative funding by the State do not generate enough revenues to offset expenditures that increase on the natural each year.

The District is projected to have a negative ending fund balance by the end of fiscal year 2012-13. A Budget Advisory Committee was convened in March 2011 to assist staff with budget planning. The District is working on a multi-year budget plan that will be based on Board driven priorities. In addition, negotiations with the bargaining units for 2011-12 are ongoing and settlements may impact Year 2 and Year 3 budgets.



## **GENERAL OPERATING FUND**

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**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND  
SUMMARY OF UNRESTRICTED AND RESTRICTED PROGRAMS  
PROPOSED BUDGET  
2011-12**

	UNRESTRICTED	RESTRICTED	TOTAL
<b>BEGINNING BALANCE</b>	15,663,963	341,062	16,005,025
<b>REVENUES</b>			
Revenue Limit Sources	56,780,770	1,569,457	58,350,227
Federal Revenues	120,000	8,878,428	8,998,428
Other State Revenues	15,386,532	9,850,970	25,237,502
Other Local Revenues	4,823,987	1,534,606	6,358,593
<b>TOTAL REVENUES</b>	<u>77,111,289</u>	<u>21,833,461</u>	<u>98,944,750</u>
<b>EXPENDITURES</b>			
Certificated Salaries	41,289,245	12,379,156	53,668,401
Classified Salaries	8,077,087	5,933,141	14,010,228
Employee Benefits	15,389,363	6,141,110	21,530,473
Books and Supplies	1,948,952	1,514,539	3,463,491
Services, Other Operating	5,113,026	7,355,530	12,468,556
Capital Outlay	289,000	0	289,000
Other Outgo	30,068	0	30,068
Direct Support/Indirect Costs	(1,932,419)	1,630,090	(302,329)
Other Debt Service Payments	590,178	0	590,178
<b>TOTAL EXPENDITURES</b>	<u>70,794,500</u>	<u>34,953,566</u>	<u>105,748,066</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>	6,316,789	(13,120,105)	(6,803,316)
<b>OTHER FINANCING SOURCES</b>			
Interfund Transfers			
Transfers In	0	12,779,908	12,779,908
Transfers Out	0	0	0
Other Sources/Uses	0	0	0
Contributions	(12,779,908)	0	(12,779,908)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>(12,779,908)</u>	<u>12,779,908</u>	<u>0</u>
<b>NET INCREASE (DECREASE)</b>	<u>(6,463,119)</u>	<u>(340,197)</u>	<u>(6,803,316)</u>
<b>NET BALANCE</b>	<u>9,200,844</u>	<u>865</u>	<u>9,201,709</u>
<b>COMPONENTS OF NET BALANCE</b>			
Revolving Fund	20,000	0	20,000
Economic Uncertainties	3,172,442	0	3,172,442
Textbook Adoptions	0	0	0
Prepaid Expenditure-Worker's Compensation	0	0	0
Legally Restricted	0	865	865
<b>TOTAL RESERVED</b>	<u>3,192,442</u>	<u>865</u>	<u>3,193,307</u>
<b>UNDESIGNATED ENDING BALANCE</b>	<u>6,008,402</u>	<u>0</u>	<u>6,008,402</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND  
SUMMARY OF UNRESTRICTED AND RESTRICTED PROGRAMS  
ESTIMATED ACTUALS BUDGET  
2010-11**

	UNRESTRICTED	RESTRICTED	TOTAL
<b>BEGINNING BALANCE</b>	15,765,712	5,070,636	20,836,348
<b>REVENUES</b>			
Revenue Limit Sources	60,769,649	1,914,371	62,684,020
Federal Revenues	230,000	12,279,100	12,509,100
Other State Revenues	16,396,853	9,812,125	26,208,978
Other Local Revenues	4,644,455	2,115,111	6,759,566
<b>TOTAL REVENUES</b>	<u>82,040,957</u>	<u>26,120,707</u>	<u>108,161,664</u>
<b>EXPENDITURES</b>			
Certificated Salaries	42,112,512	13,763,241	55,875,753
Classified Salaries	8,190,707	6,251,390	14,442,097
Employee Benefits	14,736,361	6,261,058	20,997,419
Books and Supplies	1,960,208	4,581,543	6,541,751
Services, Other Operating	5,686,650	9,252,361	14,939,011
Capital Outlay	0	19,334	19,334
Other Outgo	33,830	0	33,830
Direct Support/Indirect Costs	(2,202,704)	1,911,318	(291,386)
Other Debt Service Payments	435,178	0	435,178
<b>TOTAL EXPENDITURES</b>	<u>70,952,742</u>	<u>42,040,245</u>	<u>112,992,987</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>	11,088,215	(15,919,538)	(4,831,323)
<b>OTHER FINANCING SOURCES</b>			
Interfund Transfers			
Transfers In	0	11,189,964	11,189,964
Transfers Out	0	0	0
Other Sources/Uses	0	0	0
Contributions	(11,189,964)	0	(11,189,964)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>(11,189,964)</u>	<u>11,189,964</u>	<u>0</u>
<b>NET INCREASE (DECREASE)</b>	(101,749)	(4,729,574)	(4,831,323)
<b>NET BALANCE</b>	<u>15,663,963</u>	<u>341,062</u>	<u>16,005,025</u>
<b>COMPONENTS OF NET BALANCE</b>			
Revolving Fund	20,000	0	20,000
Economic Uncertainties	3,389,790	0	3,389,790
Textbook Adoptions	0		0
Prepaid Expenditure-Worker's Compensation	0	0	0
Legally Restricted	0	341,062	341,062
<b>TOTAL RESERVED</b>	<u>3,409,790</u>	<u>341,062</u>	<u>3,750,852</u>
<b>UNDESIGNATED ENDING BALANCE</b>	<u>12,254,173</u>	<u>0</u>	<u>12,254,173</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
District Annual NPS	3.78	3.60	3.60	3.60	3.60
COE Special Education	98.51	103.17	103.17	103.17	103.17
ARUESD ADA	12,860.79	12,363.52	12,173.19	11,879.00	11,634.77
<b>ADA Total</b>	<b>12,963.08</b>	<b>12,470.29</b>	<b>12,279.96</b>	<b>11,985.77</b>	<b>11,741.54</b>
Revenue Limit per ADA	6,104.48	6,080.48	6,217.48	6,416.48	6,589.48
<i>Net Effective Revenue Limit</i>	<i>4,731.17</i>	<i>5,027.24</i>	<i>5,028.27</i>	<i>5,187.12</i>	<i>5,325.94</i>
<b>BEGINNING BALANCE</b>	<b>21,195,352</b>	<b>20,836,348</b>	<b>16,005,025</b>	<b>9,201,707</b>	<b>1,535,034</b>
<b>REVENUES</b>					
Revenue Limit Resources	61,392,576	62,684,020	58,350,227	58,954,150	59,397,925
Other Federal Revenue	11,679,031	12,509,100	8,998,428	8,345,155	7,601,609
Lottery Revenues - Unrestricted	1,444,370	1,433,197	1,373,996	1,333,623	1,278,744
Other State Revenue	19,267,950	18,570,407	17,748,096	17,826,489	18,023,851
Class Size Reduction	6,484,495	6,205,374	6,115,410	5,773,761	5,500,656
Other Local Revenue	9,002,050	6,759,566	6,358,593	6,487,373	6,636,017
<b>TOTAL REVENUES</b>	<b>109,270,473</b>	<b>108,161,664</b>	<b>98,944,750</b>	<b>98,720,551</b>	<b>98,438,802</b>
<b>EXPENDITURES</b>					
Certificated Salaries	56,497,904	55,875,753	53,668,401	53,811,839	53,816,300
Classified Salaries	14,639,155	14,442,097	14,010,228	14,081,661	14,159,457
Employee Benefits	20,295,775	20,997,419	21,530,473	21,888,638	21,356,463
Materials and Supplies	4,429,062	6,541,751	3,463,493	3,549,492	3,661,991
Services, Other Operating	13,380,644	14,939,011	12,468,556	12,447,902	12,657,401
Capital Outlay	335,773	19,334	289,000	289,000	289,000
Other Outgo	26,720	33,830	30,068	30,880	31,837
Debt Service Payment	291,799	435,178	590,178	590,178	431,223
Direct Support/Indirect Cost	(267,355)	(291,386)	(302,329)	(302,365)	(303,386)
<b>TOTAL EXPENDITURES</b>	<b>109,629,477</b>	<b>112,992,987</b>	<b>105,748,068</b>	<b>106,387,224</b>	<b>106,100,286</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers To CNS	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(359,004)</b>	<b>(4,831,323)</b>	<b>(6,803,318)</b>	<b>(7,666,673)</b>	<b>(7,661,484)</b>
<b>NET BALANCE</b>	<b>20,836,348</b>	<b>16,005,025</b>	<b>9,201,707</b>	<b>1,535,034</b>	<b>(6,126,450)</b>
<b>COMPONENTS OF NET BALANCE</b>					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Economic Uncertainties	3,288,884	3,389,790	3,172,442	3,191,617	3,183,009
Prepaid Expenditure	0	0	0	0	0
State Fiscal Stabilization Funds	2,681,143	0	0	0	0
Education Jobs Fund	0	0	0	0	0
Routine Repair	583,453	341,062	865	0	0
Legally Restricted	1,796,545	0	0	0	0
<b>TOTAL DESIGNATIONS</b>	<b>8,370,025</b>	<b>3,750,852</b>	<b>3,193,307</b>	<b>3,211,617</b>	<b>3,203,009</b>
<b>UNDESIGNATED ENDING BALANCE</b>	<b>12,466,323</b>	<b>12,254,173</b>	<b>6,008,402</b>	<b>(1,676,581)</b>	<b>(9,329,457)</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
F.T.E. SUMMARY**

2011-2012 Budget											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>											
1100 Teachers	-	32.300	80.850	-	113.150	518.950	632.100	-	-	-	632.100
1200 Cert Pupil Support	-	-	9.900	-	9.900	9.000	18.900	-	-	-	18.900
1300 Cert Supervisors	-	10.500	2.000	-	12.500	31.500	44.000	-	-	-	44.000
1900 Other Certificated	-	0.000	1.000	-	1.000	0.000	1.000	-	-	-	1.000
<b>Total Certificated</b>	0.000	42.800	93.750	0.000	136.550	559.450	696.000	0.000	0.000	-	696.000
<b>Classified</b>											
2100 Instr Aides	-	0.563	53.750	-	54.313	0.750	55.063	-	-	-	55.063
2200 Classified Support	12.900	16.000	-	25.500	54.400	61.350	115.750	44.125	-	-	159.875
2300 Class Supervisors and Admin	0.800	1.500	-	2.200	4.500	12.700	17.200	8.300	-	0.500	26.000
2400 Clerical and Office	1.500	17.000	4.500	-	23.000	61.750	84.750	3.000	-	0.750	88.500
2900 Other Classified	-	2.938	-	-	2.938	15.750	18.688	-	-	-	18.688
<b>Total Classified</b>	15.200	38.001	58.250	27.700	139.151	152.300	291.451	55.425	0.000	1.250	348.126
<b>TOTAL FTE</b>	15.200	80.801	152.000	27.700	275.701	711.750	987.451	55.425	0.000	1.250	1044.126

2010-2011 2nd Interim											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>											
1100 Teachers	-	40.600	80.850	-	121.450	546.350	667.800	-	-	-	667.800
1200 Cert Pupil Support	-	-	10.300	-	10.300	9.000	19.300	-	-	-	19.300
1300 Cert Supervisors	-	14.500	3.000	-	17.500	33.500	51.000	-	-	-	51.000
1900 Other Certificated	-	1.750	1.000	-	2.750	0.250	3.000	-	-	-	3.000
<b>Total Certificated</b>	0.000	56.850	95.150	0.000	152.000	589.100	741.100	0.000	0.000	-	741.100
<b>Classified</b>											
2100 Instr Aides	-	0.560	54.250	-	54.810	0.750	55.560	-	-	-	55.560
2200 Classified Support	12.900	17.530	-	24.000	54.430	61.913	116.343	43.123	-	-	159.466
2300 Class Supervisors and Admin	0.950	2.500	-	2.200	5.650	13.100	18.750	9.000	1.750	0.500	30.000
2400 Clerical and Office	1.500	16.500	4.500	-	22.500	63.750	86.250	3.000	1.875	0.750	91.875
2900 Other Classified	-	2.940	-	-	2.940	15.500	18.440	-	0.125	-	18.565
<b>Total Classified</b>	15.350	40.030	58.750	26.200	140.330	155.013	295.343	55.123	3.750	1.250	355.466
<b>TOTAL FTE</b>	15.350	96.880	153.900	26.200	292.330	744.113	1036.443	55.123	3.750	1.250	1096.566

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND  
BUDGET ASSUMPTIONS  
2011-12 BUDGET & 2010-11 ESTIMATED ACTUALS BUDGET**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>Dartboard/Factors</b>					
	Actuals	Estimated Actuals	Year 1	Year 2	Year 3
<b>FACTOR</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
Revenue Limit COLA	4.25%	-0.39%	2.24%	3.20%	2.70%
Revenue Limit Deficit	-18.36%	-17.96%	-19.75%	-19.75%	-19.75%
Other Revenue Limit Adjustment	Eliminated	Eliminated	-\$330/ADA	-\$330/ADA	-\$330/ADA
Equalization Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Net Funded Revenue Limit</b>	<b>-8.00%</b>	<b>6.26%</b>	<b>-6.54%</b>	<b>3.38%</b>	<b>2.86%</b>
Lottery Income Non - Prop 20 (unrestricted)	\$110.25/ADA	\$112.50/ADA	\$111.00/ADA	\$110.00/ADA	\$108.75/ADA
Prop-20 (Restricted)	\$15.50/ADA	\$17.50/ADA	\$17.50/ADA	\$17.20/ADA	\$17.20/ADA
Special Education State COLA (Deficit)	-0.38%	0.00%	0.00%	1.80%	1.80%
State Categorical Programs COLA (Deficit)	-4.46%	0.00%	0.00%	1.80%	2.30%
Interest Rate for 10-year Treasuries	3.50%	3.20%	3.80%	4.10%	4.30%
California Consumer Price Index (CPI)	0.70%	1.80%	3.10%	2.70%	3.10%
Indirect Cost Rate	5.89%	5.44%	5.23%	5.23%	5.23%

**Attendance**

<b>Average Daily Attendance (ADA)</b>					
Estimated P-2 ADA (In-District only)	12,416.27	12,225.62	11,879.00	11,634.77	11,284.23
Revenue Limit ADA	12,820.16	12,363.52	12,173.19	11,879.00	11,634.77
District NPS P-A ADA	3.92	3.60	3.60	3.60	3.60
Special Ed - COE ADA	98.51	103.17	103.17	103.17	103.17
Total Revenue Limit ADA	12,922.59	12,470.29	12,279.96	11,985.77	11,741.54
Base Revenue Limit per ADA	6,104.48	6,080.48	6,217.48	6,416.48	6,589.48
Funded Revenue Limit per ADA	4,731.00	5,027.24	4,698.27	4,857.12	4,995.94
Estimated daily rate for student attendance revenue	\$ 34.79	\$ 36.96	\$ 34.55	\$ 35.71	\$ 36.73

**Parcel Tax**

Parcel Tax parcels	21,018	21,017	21,017	21,017	21,017
Parcel Tax rate	\$ 111.04	\$ 160.16	\$ 165.12	\$ 169.58	\$ 174.84

**GENERAL FUND  
UNRESTRICTED PROGRAMS**

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**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND 03 - UNRESTRICTED**

	2010-11 Estimated Actuals Budget 4/30/2011	2011-12 Proposed Budget 7/1/2011	Change
<b>BEGINNING BALANCE</b>	15,765,712	15,663,963	(101,749)
<b>REVENUES</b>			
Revenue Limit Sources	60,769,649	56,780,770	(3,988,879)
Federal Revenues	230,000	120,000	(110,000)
Other State Revenues	16,396,853	15,386,532	(1,010,321)
Other Local Revenues	4,644,455	4,823,987	179,532
<b>TOTAL REVENUES</b>	<u>82,040,957</u>	<u>77,111,289</u>	<u>(4,929,668)</u>
<b>EXPENDITURES</b>			
Certificated Salaries	42,112,512	41,289,245	(823,267)
Classified Salaries	8,190,707	8,077,087	(113,620)
Employee Benefits	14,736,361	15,389,363	653,002
Books and Supplies	1,960,208	1,948,952	(11,256)
Services, Other Operating	5,686,650	5,113,026	(573,624)
Capital Outlay	0	289,000	289,000
Other Outgo	33,830	30,068	(3,762)
Direct Support/Indirect Costs	(2,202,704)	(1,932,419)	270,285
Other Debt Service Payments	435,178	590,178	155,000
<b>TOTAL EXPENDITURES</b>	<u>70,952,742</u>	<u>70,794,500</u>	<u>(158,242)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES</b>	11,088,215	6,316,789	(4,771,426)
<b>OTHER FINANCING SOURCES/USES</b>			
Interfund Transfers			
Transfers Out	0	0	0
Contributions	(11,189,964)	(12,779,908)	(1,589,944)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>(11,189,964)</u>	<u>(12,779,908)</u>	<u>(1,589,944)</u>
<b>NET INCREASE (DECREASE)</b>	(101,749)	(6,463,119)	(6,361,370)
<b>NET BALANCE</b>	<u>15,663,963</u>	<u>9,200,844</u>	<u>(6,463,119)</u>
<b>RESERVED FOR</b>			
Revolving Fund	20,000	20,000	0
Economic Uncertainties	3,389,790	3,172,442	(217,348)
Federal Stabilization Stimulus Funds	0	0	0
Prepaid Exenditure-Worker's Compensation	0	0	0
<b>TOTAL RESERVED</b>	<u>3,409,790</u>	<u>3,192,442</u>	<u>(217,348)</u>
<b>UNDESIGNATED ENDING BALANCE</b>	<u>12,254,173</u>	<u>6,008,402</u>	<u>(6,245,771)</u>



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND - UNRESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
District Annual NPS	3.78	3.60	3.60	3.60	3.60
COE Special Education	98.51	103.17	103.17	103.17	103.17
ARUESD ADA	12,860.79	12,363.52	12,173.19	11,879.00	11,634.77
<b>ADA Total</b>	<b>12,963.08</b>	<b>12,470.29</b>	<b>12,279.96</b>	<b>11,985.77</b>	<b>11,741.54</b>
Revenue Limit per ADA	6,104.48	6,080.48	6,217.48	6,416.48	6,589.48
<i>Net Effective Revenue Limit</i>	<i>4,983.99</i>	<i>5,027.24</i>	<i>5,028.27</i>	<i>5,187.12</i>	<i>5,325.94</i>
<b>BEGINNING BALANCE</b>	<b>14,270,697</b>	<b>15,765,712</b>	<b>15,663,963</b>	<b>9,200,844</b>	<b>1,535,036</b>
<b>REVENUES</b>					
Revenue Limit Resources	59,389,663	60,769,649	56,780,770	57,331,630	57,729,030
Lottery Revenues	1,444,370	1,433,197	1,373,996	1,333,623	1,278,744
Mega Item Transfer	0	0	0	0	0
Flexibility Transfer	0	0	0	0	0
Class Size Reduction	6,484,495	6,205,374	6,115,410	5,773,761	5,500,656
Other State Revenue	8,263,465	8,758,282	7,897,126	7,667,467	7,630,347
Federal Revenue	139,453	230,000	120,000	120,000	120,000
Parcel Tax Revenue	2,333,805	3,332,422	3,435,727	3,528,492	3,637,875
Other Local Revenue	3,703,464	1,312,033	1,388,260	1,410,760	1,410,760
<b>TOTAL REVENUES</b>	<b>81,758,716</b>	<b>82,040,957</b>	<b>77,111,289</b>	<b>77,165,733</b>	<b>77,307,412</b>
<b>EXPENDITURES</b>					
Certificated Salaries	42,555,973	42,112,512	41,289,245	41,112,458	41,582,359
Classified Salaries	8,396,181	8,190,707	8,077,087	8,622,477	8,664,014
Employee Benefits	14,395,999	14,736,361	15,389,363	15,871,105	15,453,923
Books and Supplies	2,241,855	1,960,208	1,948,952	1,948,952	1,948,952
Services, Other Operating	5,230,589	5,686,650	5,113,026	5,189,409	5,279,475
Capital Outlay	0	0	289,000	289,000	289,000
Other Outgo	26,720	33,830	30,068	30,880	31,837
Direct Support/Indirect Cost	(2,076,362)	(2,202,704)	(1,932,419)	(1,926,438)	(1,914,735)
Other Debt Service Payments	291,799	435,178	590,178	590,178	431,223
<b>TOTAL EXPENDITURES</b>	<b>71,062,754</b>	<b>70,952,742</b>	<b>70,794,500</b>	<b>71,728,020</b>	<b>71,766,048</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Nutrition Ed Meals for Needy	0	0	0	0	0
Nutrition Ed STEPS program	0	0	0	0	0
Deferred Maintenance Transfer Out	0	0	0	0	0
Categorical Programs Contribution	0	0	0	0	0
Routine Repair & Maintenance Contribution	(2,436,521)	(2,436,521)	(2,112,125)	(2,363,581)	(2,363,884)
Transportation Contribution	(1,038,705)	(978,151)	(1,403,526)	(1,379,414)	(1,394,180)
Special Education Contribution	(5,725,720)	(7,775,292)	(9,264,257)	(9,360,526)	(9,444,784)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(9,200,946)</b>	<b>(11,189,964)</b>	<b>(12,779,908)</b>	<b>(13,103,521)</b>	<b>(13,202,848)</b>
<b>INCREASE/(DECREASE)</b>	<b>1,495,016</b>	<b>(101,749)</b>	<b>(6,463,119)</b>	<b>(7,665,808)</b>	<b>(7,661,484)</b>
<b>NET BALANCE</b>	<b>15,765,712</b>	<b>15,663,963</b>	<b>9,200,844</b>	<b>1,535,036</b>	<b>(6,126,448)</b>
<b>COMPONENTS OF NET BALANCE</b>					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Economic Uncertainties	3,288,884	3,389,790	3,172,442	3,191,617	3,183,009
<b>TOTAL DESIGNATIONS</b>	<b>3,308,884</b>	<b>3,409,790</b>	<b>3,192,442</b>	<b>3,211,617</b>	<b>3,203,009</b>
<b>UNDESIGNATED ENDING BALANCE</b>	<b>12,456,828</b>	<b>12,254,173</b>	<b>6,008,402</b>	<b>(1,676,581)</b>	<b>(9,329,457)</b>

**GENERAL FUND  
RESTRICTED PROGRAMS**

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## **Alum Rock Union Elementary School District**

### **K-8 GENERAL FUND SUMMARY RESTRICTED PROGRAMS**

#### **2011-12 BUDGET**

#### **COMMENTS**

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categorical, Special Education, and Transportation sub funds.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND - RESTRICTED  
2011-12 PROPOSED BUDGET**

	2010-11 Estimated Actuals 4/30/2011	2011-12 Proposed Budget 7/1/2011	Change
BEGINNING BALANCE	5,070,636	341,062	(4,729,574)
<b>REVENUES</b>			
Revenue Limit Sources	1,914,371	1,569,457	(344,914)
Federal Revenues	12,279,100	8,668,109	(3,610,991)
Other State Revenues	9,812,125	9,851,154	39,029
Other Local Revenues	2,115,111	1,495,032	(620,079)
<b>TOTAL REVENUES</b>	<u>26,120,707</u>	<u>21,583,752</u>	<u>(4,536,955)</u>
<b>EXPENDITURES</b>			
Certificated Salaries	13,763,241	12,375,284	(1,387,957)
Classified Salaries	6,251,390	5,933,141	(318,249)
Employee Benefits	6,261,058	6,141,110	(119,948)
Books and Supplies	4,581,543	1,514,541	(3,067,002)
Services, Other Operating	9,252,361	7,355,530	(1,896,831)
Capital Outlay	19,334	0	(19,334)
Other Outgo	0	0	0
Direct Support/Indirect Costs	1,911,318	1,630,090	(281,228)
<b>TOTAL EXPENDITURES</b>	<u>42,040,245</u>	<u>34,949,696</u>	<u>(7,090,549)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES</b>	<u>(15,919,538)</u>	<u>(13,365,944)</u>	2,553,594
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In from General Fund	11,189,964	13,025,745	1,835,781
Transfers Out	0	0	0
Transfers In	0	0	0
Transfers In	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>11,189,964</u>	<u>13,025,745</u>	<u>1,835,781</u>
<b>NET INCREASE (DECREASE)</b>	<u>(4,729,574)</u>	<u>(340,199)</u>	4,389,375
<b>NET BALANCE</b>	<u><u>341,062</u></u>	<u><u>865</u></u>	<u><u>(340,197)</u></u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND - RESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	6,924,654	5,070,636	341,062	865	0
<b>REVENUES</b>					
Revenue Limit Resources	2,002,913	1,914,371	1,569,457	1,622,520	1,668,895
Federal Revenues	11,539,578	12,279,100	8,878,428	8,225,155	7,481,609
Other State Revenue	11,004,485	9,812,125	9,850,970	10,159,022	10,393,504
Mega Item Transfer	0	0	0	0	0
Flexibility Transfer	0	0	0	0	0
Other Local Revenue	2,964,781	2,115,111	1,534,606	1,548,121	1,587,382
<b>TOTAL REVENUES</b>	<b>27,511,757</b>	<b>26,120,707</b>	<b>21,833,461</b>	<b>21,554,818</b>	<b>21,131,390</b>
<b>EXPENDITURES</b>					
Certificated Salaries	13,941,931	13,763,241	12,379,156	12,699,381	12,233,941
Classified Salaries	6,242,974	6,251,390	5,933,141	5,459,184	5,495,443
Employee Benefits	5,899,776	6,261,058	6,141,110	6,017,533	5,902,540
Materials and Supplies	2,187,207	4,581,543	1,514,541	1,600,540	1,713,039
Services, Other Operating	8,150,055	9,252,361	7,355,530	7,258,493	7,377,926
Capital Outlay	335,773	19,334	0	0	0
Other Outgo	0	0	0	0	0
Debt Service	0	0	0	0	0
Direct Support/Indirect Cost	1,809,007	1,911,318	1,630,090	1,624,073	1,611,349
<b>TOTAL EXPENDITURES</b>	<b>38,566,723</b>	<b>42,040,245</b>	<b>34,953,568</b>	<b>34,659,204</b>	<b>34,334,238</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out/In	0	0	0	0	0
Transfer In	0	0	0	0	0
Categorical Programs Contribution	0	0	0	0	0
Routine Repair & Maintenance Contribution	2,436,521	2,436,521	2,112,125	2,363,581	2,363,884
Transportation Contribution	1,038,705	978,151	1,403,526	1,379,414	1,394,180
Special Education Contribution	5,725,720	7,775,292	9,264,257	9,360,526	9,444,784
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>9,200,946</b>	<b>11,189,964</b>	<b>12,779,908</b>	<b>13,103,521</b>	<b>13,202,848</b>
<b>INCREASE/(DECREASE)</b>	<b>(1,854,020)</b>	<b>(4,729,574)</b>	<b>(340,199)</b>	<b>(865)</b>	<b>0</b>
<b>NET BALANCE</b>	<b>5,070,636 *</b>	<b>341,062 *</b>	<b>865 *</b>	<b>0</b>	<b>0</b>
<b>*COMPONENTS OF ENDING BALANCE</b>					
SFSF Designated for 2009-10 & 2010-11	2,681,143				
Routine Repair	583,453	341,062	865	0	0
Legally Restricted	1,806,040				
<b>TOTAL DESIGNATIONS</b>	<b>5,070,636</b>	<b>341,062</b>	<b>865</b>	<b>0</b>	<b>0</b>
<b>UNDESIGNATED RESTRICTED BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
RESTRICTED PROGRAM SUMMARY  
2011-12 PROPOSED BUDGET**

	ROUTINE REPAIR/ MAINTENANCE Fund 05	CATEGORICAL Fund 06	TRANSP Fund 07	SPECIAL EDUCATION Fund 08	TOTAL
<b>BEGINNING BALANCE</b>	341,062	0	0	0	341,062
<b>REVENUES</b>					
Revenue Limit Sources	0	0	0	1,569,457	1,569,457
Federal Revenues	0	6,534,703	0	2,343,725	8,878,428
Other State Revenues	0	8,411,115	1,435,749	4,106	9,850,970
Block Grant Transfer	0	0	0	0	0
Other Local Revenues	0	76,000	10,000	1,448,606	1,534,606
<b>TOTAL REVENUES</b>	<u>0</u>	<u>15,021,818</u>	<u>1,445,749</u>	<u>5,365,894</u>	<u>21,833,461</u>
<b>EXPENDITURES</b>					
Certificated Salaries	0	5,197,348	0	7,181,808	12,379,156
Classified Salaries	893,602	1,553,256	1,352,788	2,133,495	5,933,141
Employee Benefits	376,238	1,929,306	716,258	3,119,308	6,141,110
Books and Supplies	276,000	1,038,695	166,777	33,069	1,514,541
Services, Other Operating	784,600	4,662,233	471,842	1,436,855	7,355,530
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	121,882	640,980	141,611	725,617	1,630,090
<b>TOTAL EXPENDITURES</b>	<u>2,452,322</u>	<u>15,021,818</u>	<u>2,849,276</u>	<u>14,630,152</u>	<u>34,953,568</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>	(2,452,322)	0	(1,403,527)	(9,264,258)	(13,120,107)
<b>OTHER FINANCING SOURCES</b>					
Transfers In from General Fund	2,112,125	0	1,403,526	9,264,257	12,779,908
Transfers Out	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>2,112,125</u>	<u>0</u>	<u>1,403,526</u>	<u>9,264,257</u>	<u>12,779,908</u>
<b>NET INCREASE (DECREASE)</b>	(340,197)	0	0	0	(340,197)
<b>NET BALANCE</b>	<u>865</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>865</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**RESTRICTED PROGRAM SUMMARY**  
2010-2011 Estimated Actuals

	ROUTINE REPAIR/ MAINTENANCE Fund 05	CATEGORICAL Fund 06	TRANSP Fund 07	SPECIAL EDUCATION Fund 08	TOTAL
<b>BEGINNING BALANCE</b>	583,453	4,487,183	0	0	5,070,636
<b>REVENUES</b>					
Revenue Limit Sources	0	0	0	1,914,371	1,914,371
Federal Revenues	0	8,732,220	0	3,546,880	12,279,100
Other State Revenues	0	8,401,636	1,406,218	4,271	9,812,125
Block Grant Transfer	0	0	0	0	0
Other Local Revenues	0	505,628	10,000	1,599,483	2,115,111
<b>TOTAL REVENUES</b>	<u>0</u>	<u>17,639,484</u>	<u>1,416,218</u>	<u>7,065,005</u>	<u>26,120,707</u>
<b>EXPENDITURES</b>					
Certificated Salaries	0	6,507,969	0	7,255,272	13,763,241
Classified Salaries	993,308	1,878,380	1,320,824	2,058,878	6,251,390
Employee Benefits	381,193	2,327,550	671,817	2,880,498	6,261,058
Books and Supplies	304,756	3,806,758	171,170	298,859	4,581,543
Services, Other Operating	861,441	6,654,836	107,025	1,629,059	9,252,361
Capital Outlay	0	19,334	0	0	19,334
Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	138,214	931,840	123,533	717,731	1,911,318
<b>TOTAL EXPENDITURES</b>	<u>2,678,912</u>	<u>22,126,667</u>	<u>2,394,369</u>	<u>14,840,297</u>	<u>42,040,245</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>	(2,678,912)	(4,487,183)	(978,151)	(7,775,292)	(15,919,538)
<b>OTHER FINANCING SOURCES</b>					
Transfers In from General Fund	2,436,521	0	978,151	7,775,292	11,189,964
Transfers Out	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>2,436,521</u>	<u>0</u>	<u>978,151</u>	<u>7,775,292</u>	<u>11,189,964</u>
<b>NET INCREASE (DECREASE)</b>	(242,391)	(4,487,183)	0	0	(4,729,574)
<b>NET BALANCE</b>	<u>341,062</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>341,062</u>



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
ROUTINE REPAIR & MAINTENANCE - FUND 05  
PROJECTIONS OF INCOME AND EXPENSE**

In accordance with the provision of the State of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair to ensure that State School Building projects are at all times kept in good repair and working order.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	111,532	583,453	341,062	865	0
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	2,436,521	2,436,521	2,112,125	2,363,581	2,363,883
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>2,436,521</u>	<u>2,436,521</u>	<u>2,112,125</u>	<u>2,363,581</u>	<u>2,363,883</u>
<b>TOTAL BEGINNING BALANCE &amp; OTHER FINANCING SOURCES/USES</b>	<u>2,548,053</u>	<u>3,019,974</u>	<u>2,453,187</u>	<u>2,364,446</u>	<u>2,363,883</u>
<b>EXPENDITURES</b>					
Salaries - Classified	937,826	993,308	893,602	898,070	902,561
Benefits	346,009	381,193	376,238	380,000	380,380
Books and Supplies	210,452	304,756	276,000	275,999	276,000
Services & Other Oper Exp	361,035	861,441	784,600	692,861	687,456
Capital Outlay	0	0	0	0	0
Direct Support/Indirect Cost	<u>109,278</u>	<u>138,214</u>	<u>121,882</u>	<u>117,515</u>	<u>117,487</u>
<b>TOTAL EXPENDITURES</b>	<u>1,964,600</u>	<u>2,678,912</u>	<u>2,452,322</u>	<u>2,364,445</u>	<u>2,363,883</u>
<b>ENDING BALANCE</b>	<u>583,453</u>	<u>341,062</u>	<u>865</u>	<u>0</u>	<u>0</u>



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**CATEGORICALS - FUND 06**  
**MULTI-YEAR**  
**PROJECTIONS OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	6,813,122	4,487,183	-	-	-
<b>REVENUES</b>					
Federal Revenues	5,804,773	7,112,022	6,534,703	5,881,430	5,137,884
ARRA - Title I	894,062	1,043,071	-	-	-
State Fiscal Stabilization Funds	528,340	577,127	-	-	-
Other State Revenues	9,551,640	8,401,636	8,411,115	8,680,271	8,914,638
Mega Item Transfer	-	-	-	-	-
Flexibility Transfer	-	-	-	-	-
Block Grant Transfer	-	-	-	-	-
Contributions from Restricted/Unrestricted	-	-	-	-	-
Other Local Revenues	546,698	505,628	76,000	76,000	76,000
<b>TOTAL REVENUES</b>	<u>17,325,513</u>	<u>17,639,484</u>	<u>15,021,818</u>	<u>14,637,701</u>	<u>14,128,522</u>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	<u>24,138,635</u>	<u>22,126,667</u>	<u>15,021,818</u>	<u>14,637,701</u>	<u>14,128,522</u>
<b>EXPENDITURES</b>					
Certificated Salaries	6,791,211	6,507,969	5,197,348	5,445,755	4,907,779
Classified Salaries	1,908,727	1,878,380	1,553,256	1,057,400	1,071,650
Benefits	2,288,548	2,327,550	1,929,306	1,763,610	1,609,499
Books and Supplies	1,779,923	3,806,758	1,038,695	1,123,805	1,235,250
Services & Other Oper Exp	5,777,077	6,654,836	4,662,233	4,618,140	4,697,233
Relocatable Purchase/Equipment	261,702	19,334	-	-	-
Direct Support/Indirect Cost	844,265	931,840	640,980	628,991	607,111
Debt Service Payment	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>19,651,453</u>	<u>22,126,667</u>	<u>15,021,818</u>	<u>14,637,701</u>	<u>14,128,522</u>
<b>ENDING BALANCE</b>	<u>4,487,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>COMPONENTS OF ENDING BALANCE</b>					
SFSE - Designated for 2010-11	2,681,143	-	-	-	-
English Language Acquisition Program	219,480	-	-	-	-
Lottery	194,072	-	-	-	-
Economic Impact Aid	737,590	-	-	-	-
Quality Education Investment Act	163,405	-	-	-	-
Medical Billing	227,791	-	-	-	-
Local Donations	263,701	-	-	-	-
<b>TOTAL DESIGNATIONS</b>	<u>4,487,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNDESIGNATED RESTRICTED ENDING BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**TRANSPORTATION - FUND 07**  
**MULTI-YEAR**  
**PROJECTIONS OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	0	0	0	0	0
<b>REVENUES</b>					
Home to School Transportation - Regular	863,654	863,985	882,129	905,946	905,946
Home to School Transportation - Special Ed.	542,023	542,233	553,620	568,568	568,568
Other Local Revenues	30,140	10,000	10,000	10,000	10,000
Home to School Transportation - Block Grant	0	0	0	0	0
Special Education Transportation - Block Grant	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>1,435,817</u>	<u>1,416,218</u>	<u>1,445,749</u>	<u>1,484,514</u>	<u>1,484,514</u>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	707,729	659,881	1,134,543	989,975	936,176
Transfers In - Fm General Fund Spec Ed	330,976	318,270	268,983	389,439	458,004
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>1,038,705</u>	<u>978,151</u>	<u>1,403,526</u>	<u>1,379,414</u>	<u>1,394,180</u>
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	<u><u>2,474,522</u></u>	<u><u>2,394,369</u></u>	<u><u>2,849,275</u></u>	<u><u>2,863,928</u></u>	<u><u>2,878,694</u></u>
<b>EXPENDITURES</b>					
Salaries - Classified	1,181,224	1,320,824	1,352,788	1,359,552	1,366,350
Benefits	568,114	671,817	716,258	723,421	730,655
Books and Supplies	140,054	171,170	166,775	166,774	166,775
Services & Other Oper Exp	468,905	107,025	471,842	471,842	471,842
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Cost	116,226	123,533	141,611	142,339	143,073
<b>TOTAL EXPENDITURES</b>	<u><u>2,474,522</u></u>	<u><u>2,394,369</u></u>	<u><u>2,849,275</u></u>	<u><u>2,863,928</u></u>	<u><u>2,878,694</u></u>
<b>ENDING NET FUND BALANCE</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
SPECIAL EDUCATION - FUND 08  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>		0	0	0	0
<b>REVENUES</b>					
Revenue Limit Sources	2,002,913	1,914,371	1,569,457	1,622,520	1,668,895
Federal Revenues	2,467,436	2,426,959	2,343,725	2,343,725	2,343,725
ARRA Resource 3313 Local Assistance	1,736,022	954,567			
ARRA Resource 3319 Federal Preschool	28,590	85,324			
ARRA Resource 3324 Preschool Local Entitlement	80,355	80,030			
Other State Revenues	47,168	4,271	4,106	4,237	4,352
Other Local Revenues	2,387,943	1,599,483	1,448,606	1,462,121	1,501,382
<b>TOTAL REVENUES</b>	<u>8,750,427</u>	<u>7,065,005</u>	<u>5,365,894</u>	<u>5,432,603</u>	<u>5,518,354</u>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	5,725,720	7,775,292	9,264,257	9,360,526	9,444,784
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>5,725,720</u>	<u>7,775,292</u>	<u>9,264,257</u>	<u>9,360,526</u>	<u>9,444,784</u>
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	<u>14,476,147</u>	<u>14,840,297</u>	<u>14,630,151</u>	<u>14,793,129</u>	<u>14,963,138</u>
<b>EXPENDITURES</b>					
Certificated Salaries	7,150,720	7,255,272	7,181,808	7,253,626	7,326,162
Classified Salaries	2,215,197	2,058,878	2,133,495	2,144,162	2,154,883
Benefits	2,697,105	2,880,498	3,119,308	3,150,501	3,182,006
Books and Supplies	56,778	298,859	33,068	33,961	35,014
Services & Other Oper Exp	1,543,038	1,629,059	1,436,855	1,475,650	1,521,395
Capital Outlay	74,071	0	0	0	0
Direct Support/Indirect Cost	739,238	717,731	725,617	735,228	743,678
<b>TOTAL EXPENDITURES</b>	<u>14,476,147</u>	<u>14,840,297</u>	<u>14,630,151</u>	<u>14,793,129</u>	<u>14,963,138</u>
<b>ENDING BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## **SPECIAL PURPOSE FUND**

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## **FUND ACCOUNTING**

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.



**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.
2. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

**Capital Project Funds** are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.
2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.
3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

**Building Fund** exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-withoption-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

**Self-Insurance Fund** exists to separate moneys received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

**Debt Service Funds** are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.
2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

## **SPECIAL REVENUE FUNDS**

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**Cafeteria Fund**  
**Deferred Maintenance Fund**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
CAFETERIA - FUND 13  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources are provided by the State and Federal assistance and monies collected from lunch programs. The funds may only be expended for Cafeteria related purposes.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	<b>2,000,884</b>	<b>2,610,435</b>	<b>2,073,932</b>	<b>1,567,385</b>	<b>1,140,342</b>
<b>REVENUES</b>					
Federal Revenue	5,953,707	6,124,594	6,071,000	6,101,355	6,131,862
State Revenue	487,674	489,458	431,000	431,000	431,000
Interest	12,639	6,864	3,000	3,000	3,000
Local Revenue	440,221	241,578	200,000	200,000	200,000
<b>TOTAL REVENUES</b>	<b>6,894,241</b>	<b>6,862,494</b>	<b>6,705,000</b>	<b>6,735,355</b>	<b>6,765,862</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfr In - From General Fund (Meals for Needy)	0	0	0	0	0
Transfr In - From General Fund	0	0	0	0	0
Other Auth Interfund Trans In	0	0	0	0	0
<b>TOTAL FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	<b>8,895,125</b>	<b>9,472,929</b>	<b>8,778,932</b>	<b>8,302,740</b>	<b>7,906,204</b>
<b>EXPENDITURES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	2,052,134	2,258,377	2,255,393	2,266,670	2,278,003
Benefits	993,420	1,133,825	1,153,825	1,165,363	1,177,017
Books and Supplies	2,733,010	3,158,908	3,250,000	3,228,000	3,228,000
Services & Other Oper Exp	136,359	166,500	150,000	150,000	150,000
Capital Outlay	102,412	390,000	100,000	50,000	50,000
Direct Support/Indirect Cost	267,355	291,387	302,329	302,365	303,386
<b>TOTAL EXPENDITURES</b>	<b>6,284,690</b>	<b>7,398,997</b>	<b>7,211,547</b>	<b>7,162,398</b>	<b>7,186,406</b>
<b>ENDING BALANCE</b>	<b>2,610,435</b>	<b>2,073,932</b>	<b>1,567,385</b>	<b>1,140,342</b>	<b>719,798</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
Revolving Cash	1,000	1,000	1,000	1,000	1,000
Stores Inventory	300,974	300,974	300,974	300,974	300,974
Designated for Equipment Replacement	110,000	390,000	100,000	100,000	100,000
Restricted	2,198,461	1,381,958	1,165,411	738,368	317,824
<b>TOTAL DESIGNATIONS</b>	<b>2,610,435</b>	<b>2,073,932</b>	<b>1,567,385</b>	<b>1,140,342</b>	<b>719,798</b>
<b>UNDESIGNATED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
DEFERRED MAINTENANCE -14  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Fund, designated as Fund 14, is established for a program authorized by the State whereby a five year plan for the maintenance of buildings is approved.

For 2008-09 through 2014-15 is made flexible by EC42605, therefore funding related to this budget item is unrestricted for this five-year period and may be used for any educational service.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	1,067,351	464,862	219,862	0	0
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	482,177	479,841
Transfers In - Fm General Fund	-	-	-	-	-
Local Revenues	10,197	5,000	-	-	-
<b>TOTAL REVENUES</b>	10,197	5,000	-	482,177	479,841
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm Routine Repair	-	-	-	-	-
Transfers In - Fm Measure G -	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	1,077,549	469,862	219,862	482,177	479,841
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	50,000	50,000	50,000	50,000
Capital Outlay	612,687	200,000	169,862	432,177	429,841
<b>TOTAL EXPENDITURES</b>	612,687	250,000	219,862	482,177	479,841
<b>ENDING BALANCE</b>	464,862	219,862	0	0	0

## **CAPITAL PROJECT FUNDS**

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**GO Bond-Measure G Fund  
Capital Facilities Fund  
County School Facility Fund  
Special Reserve Fund**



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND - FUND - 21  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	28,639,330	33,654,235	8,277,492	0	0
<b>REVENUES</b>					
Proceeds from the Sale of Bonds	23,685,500	-	-	-	-
Other Local Revenue	6,772	63,638			
Interest	189,331	68,034	75,000	-	-
<b>TOTAL REVENUES</b>	<u>23,881,603</u>	<u>131,672</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL BEGINNING BALANCE &amp; REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	<u>52,520,933.62</u>	<u>33,785,907</u>	<u>8,352,492</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>					
Classified Salaries	296,258	282,826	-	-	-
Benefits	87,431	96,557	-	-	-
Books and Supplies	37,805	4,073	500	-	-
Services & Other Oper Exp	1,456,801	676,115	296,331	-	-
Capital Outlay	16,988,404	24,448,844	8,055,661	-	-
Other Outgo	-	-			
Direct Support/Indirect Cost	-				
<b>TOTAL EXPENDITURES</b>	<u>18,866,698</u>	<u>25,508,415</u>	<u>8,352,492</u>	<u>-</u>	<u>-</u>
<b>ENDING BALANCE</b>	<u>33,654,235</u>	<u>8,277,492</u>	<u>0</u>	<u>0</u>	<u>0</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
CAPITAL FACILITIES FUND - 25  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges \$1.43 per square foot for residential and \$0.22 per square foot for commercial/industrial construction.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	541,033	402,507	0	0	0
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	0
State Revenues	-	-	-	-	0
Local Revenues	141,778	218,973	60,000	60,000	60,000
<b>TOTAL REVENUES</b>	141,778	218,973	60,000	60,000	60,000
<b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	682,811	621,480	60,000	60,000	60,000
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	80,169	60,000	60,000	60,000
Capital Outlay	280,304	541,311	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	280,304	621,480	60,000	60,000	60,000
<b>ENDING BALANCE</b>	402,507	0	0	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
COUNTY SCHOOL FACILITY FUND - 35  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	2,629,821	1,095,798	92,000	0	0
<b>REVENUES</b>					
Other State Revenues	-	-	-	-	-
Interest	15,946	5,945	-	-	-
Other Local Revenues	12,147	50,894	-	-	-
<b>TOTAL REVENUES</b>	28,093	56,839	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	2,657,914	1,152,637	92,000	0	0
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	26,903	527,254	-	-	-
Capital Outlay	1,535,213	533,383	92,000	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	1,562,116	1,060,637	92,000	-	-
<b>ENDING NET FUND BALANCE</b>	1,095,798	92,000	0	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
SPECIAL RESERVE FUND - 40  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	623,850	486,627	238,651	0	0
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	1,933	3,072	-	-	-
<b>TOTAL REVENUES</b>	1,933	3,072	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	-	-	-	-	-
<b>TOTAL OTHER FIANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	625,784	489,699	238,651	0	0
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	5,000	-	-	-
Capital Outlay	139,157	246,048	238,651	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	139,157	251,048	238,651	-	-
<b>ENDING BALANCE</b>	486,627	238,651	0	0	0

## **SELF-INSURANCE FUND**

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**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
SELF INSURANCE FUND  
COMBINED FUNDS 67 & 68  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. ( Education Code Section 17566 ).

	2010-11 Estimated Actuals Budget	2011-12 Proposed Budget	2012-13 Projected	2013-14 Projected
<b>BEGINNING BALANCE</b>	120,354	120,354	120,354	120,354
<b>REVENUES</b>				
Federal Revenues	-	-	-	-
State Revenues	-	-	-	-
Local Revenues	16,398,938	17,304,274	17,300,926	17,301,968
<b>TOTAL REVENUES</b>	16,398,938	17,304,274	17,300,926	17,301,968
<b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	16,519,292	17,424,628	17,421,280	17,422,322
<b>EXPENDITURES</b>				
Classified Salaries	116,097	114,651	115,224	115,800
Benefits	45,673	46,181	46,643	47,109
Books and Supplies	9,350	5,000	9,350	9,350
Services & Other Oper Exp	16,227,818	17,138,442	17,129,709	17,129,709
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-
<b>TOTAL EXPENDITURES</b>	16,398,938	17,304,274	17,300,926	17,301,968
<b>ENDING FUND BALANCE</b>	120,354	120,354	120,354	120,354

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
HEALTH & WELFARE BENEFITS FUND - 67  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. ( Education Code Section 17566 ).

	2010-11	2011-12	2012-13	2013-14
	Estimated Actuals Budget	Proposed Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	120,354	120,354	120,354	120,354
<b>REVENUES</b>				
Federal Revenues	-	-	-	-
State Revenues	-	-	-	-
Local Revenues	14,323,938	15,225,829	15,225,829	15,225,829
<b>TOTAL REVENUES</b>	14,323,938	15,225,829	15,225,829	15,225,829
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In				
<b>TOTAL OTHER FINANCING SOURCES/USES</b>				
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	14,444,292	15,346,183	15,346,183	15,346,183
<b>EXPENDITURES</b>				
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services & Other Oper Exp	14,323,938	15,225,829	15,225,829	15,225,829
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-
<b>TOTAL EXPENDITURES</b>	14,323,938	15,225,829	15,225,829	15,225,829
<b>ENDING FUND BALANCE</b>	120,354	120,354	120,354	120,354

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
WORKERS' COMPENSATION FUND - 68  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. ( Education Code Section 17566 ).

	2010-11 Estimated Actuals Budget	2011-12 Proposed Budget	2012-13 Projected	2013-14 Projected
<b>BEGINNING BALANCE</b>	-	-	-	-
<b>REVENUES</b>				
Federal Revenues				
State Revenues	-	-	-	-
Local Revenues	2,075,000	2,078,445	2,075,097	2,076,139
<b>TOTAL REVENUES</b>	<u>2,075,000</u>	<u>2,078,445</u>	<u>2,075,097</u>	<u>2,076,139</u>
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In				
<b>TOTAL OTHER FINANCING SOURCES/USES</b>				
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	<u>2,075,000</u>	<u>2,078,445</u>	<u>2,075,097</u>	<u>2,076,139</u>
<b>EXPENDITURES</b>				
Classified Salaries	116,097	114,651	115,224	115,800
Benefits	45,673	46,181	46,643	47,109
Books and Supplies	9,350	5,000	9,350	9,350
Services & Other Oper Exp	1,903,880	1,912,613	1,903,880	1,903,880
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,075,000</u>	<u>2,078,445</u>	<u>2,075,097</u>	<u>2,076,139</u>
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>0</u>	<u>(0)</u>

# APPENDICES

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## Glossary of Common School Finance Terms

**ADA** Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

**AB 1200** Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

**Accrual Basis Accounting** An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Ad valorem Taxes** Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

**Apportionment** State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

**Appropriation Bill** A bill before the Legislature authorizing the expenditure of public money and



stipulating the amount, manner and purpose for the expenditure items.

**Appropriation For Contingencies** That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

**Assessed Valuation (also, Assessed Value)** The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

**Attendance Reports** Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Revenue Limit** See Revenue Limit.

**Basic Aid** The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

**Benefit Assessment Districts** See Maintenance Assessment Districts.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

**Categorical Aid** Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS** California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

**CBEST** The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

**Certificated Personnel** School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

**Chapter 1** Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

**Chapter 2** Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

**Classified Personnel** School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class Size Penalties** The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

**Concurrently Enrolled** Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)** A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

**Cost-of-Living Adjustment (COLA)** An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

**Credentialed Teacher** One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic



Education Skills Test (CBEST).

**Criteria and Standards** Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

**Declining Enrollment Adjustment** A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

**Deficit Factor** When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

**Economic Impact Aid (EIA)** State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

**Encroachment** The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

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

**Equalization Aid** The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

**ERAF** Education Revenue Augmentation Fund – the fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

**Factfinding** The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

**Forest Reserve Funds** 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

**Full-Time Equivalent (FTE)** A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

**Gann Spending Limit** A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed

in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**General Obligation Bonds** Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

**Gifted and Talented Education (GATE)** A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

**High Revenue Districts** Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

**Implicit Price Deflator** See Cost-of-Living Adjustment.

**Indirect Expense and Overhead** Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

**Individualized Education Program (IEP)** A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

**Least Restrictive Environment** Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

**Leveling Down** Lowering the revenue level of high revenue districts to promote revenue equity



among school districts.

**Leveling Up** Raising the revenue level of low revenue districts to promote revenue equity among school districts.

**Mandated Costs** School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

**Maintenance Assessment Districts** A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

**Maintenance Factor** See Proposition 98.

**Miscellaneous Funds** Local revenues received from mineral royalties, bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

**Necessary Small School** An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

**Parcel Tax** A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

**PERB** Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

**Permissive Override Tax** Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PERS** Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

**PL81-874** A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

**PL94-142** Federal law that mandates a "free and appropriate" education for all disabled children.

**Prior Year's Taxes** Tax revenues that had been delinquent in a prior year and that are received



in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

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

**Proposition 98** An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

**Reduction-in-Force (RIF)** The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Reserves** Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue Limit** The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

**Revolving Cash Funds** A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

**ROC/P** Regional Occupational Center or Program – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**SB 90** Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

**SB 813** Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Scope of Bargaining** The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

**Secured Roll** That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision** In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Slippage** Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

**Squeeze Formula** The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue



districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

**State Allocation Board (SAB)** The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**STRS** The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

**Subventions** The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

**Sunset** The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

**Supplemental Roll** An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

**Test 1/Test 2/Test 3** See Proposition 98.

**Unduplicated Count** The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unencumbered Balance** That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Roll** That portion of assessed property that is movable, such as boats, planes, etc.

**Waivers** Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

## Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z

### A

Acronym	Description
AAD	Assessment and Accountability Division
AB	Assembly Bill
ACE	American Council on Education (Outside Source)
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators (Outside Source)
ACT	American College Testing (Outside Source)
ADA	Americans with Disabilities Act (Outside Source)
ADA	average daily attendance
AID	Audits and Investigations Division
AIDS	acquired immune deficiency syndrome
AIECE	American Indian Early Childhood Education
AMAOs	Annual Measurable Achievement Objectives
AP	Advanced Placement
API	Academic Performance Index
APR	Accountability Progress Reporting
ASAM	Alternative Schools Accountability Model
ASES	After School Education and Safety Program
ASRA	Administrative Support and Regulations Adoption
AVID	Advancement Via Individual Determination
AYP	Adequate Yearly Progress

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### B

Acronym	Description
BPPVE	Bureau for Private Postsecondary and Vocational Education (Outside Source)
BTSA	Beginning Teacher Support and Assessment (Outside Source)
BTTP	Bilingual Teacher Training Program

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### C

Acronym	Description
C.A.S.H.	Coalition for Adequate School Housing (Outside Source)
CAASFEP	California Association of Administrators of State and Federal Education Programs (Outside Source)
CABE	California Association of Bilingual Education (Outside Source)
CACE	California Association for Compensatory Education (Outside Source)
CACFP	Child and Adult Care Food Program
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
Cal-SAFE	California School Age Families Education
CALPADS	California Longitudinal Pupil Achievement Data System
CalSTRS	California State Teachers' Retirement System (Outside Source)
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKS	California Work Opportunity and Responsibility to Kids
CaMSP	California Mathematics and Science Partnership

CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials (Outside Source)
CASEMIS	California Special Education Management Information System
CAT/6	California Achievement Tests, Sixth Edition
CBE	competency-based education
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test (Outside Source)
CBET	community-based English tutoring
CBR	California Business Roundtable (Outside Source)
CCAE	California Council for Adult Education
CCC	California Community Colleges (Outside Source)
CCDA	California Career Development Association
CCDAA	California Child Development Administrators Association
CCDBG	Child Care and Development Block Grant
CCDF	Child Care and Development Fund
CCEI	California Counsel of Electronics Instructors
CCFRF	Child Care Facilities Revolving Fund
CCIS	California Consortium for Independent Study
CCLDHN	California Conference of Local Health Department Nutritionists (Outside Source)
CCR	coordinated compliance review
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association (Outside Source)
CCSS	Common Core State Standards
CCSSO	Council of Chief State School Officers (Outside Source)
CD	Communications Division
CD	Child Development
CDC	Centers for Disease Control and Prevention (Outside Source)
CDD	Child Development Division
CDE	California Department of Education
CDFS	Child Development Fiscal Services
CDHS	California Department of Health Services (Outside Source)
CDPAC	Child Development Policy Advisory Committee
CDS	county/district/school code
CDS	Community Day Schools
CDSMC	Curriculum Development and Supplemental Materials Commission
CDTC	California Drafting Technology Consortium
CEEB	College Entrance Examination Board (Outside Source)
CELOT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers (Outside Source)
CHADD	Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source)
CHDP	Children's Health and Disability Prevention
Children Now	Children Now (Outside Source)
CHKRC	California Healthy Kids Resource Center (Outside Source)
CHKS	California Healthy Kids Survey
CHSA	California Head Start Association
CHSPE	California High School Proficiency Examination
CHSSCO	California Head Start-State Collaboration Office
CIF	California Interscholastic Federation (Outside Source)
CITEA	California Industrial and Technology Education Association
CLAB	Curriculum, Learning and Accountability Branch
CLAD	Crosscultural, Language, and Academic Development (Outside Source)
CLHS	California League of High Schools (Outside Source)
CLLS	California Library Literacy Services (Outside Source)
CLMS	California League of Middle Schools



CLRN	California Learning Resource Network
CMA	California Modified Assessment
CMAS	California Multiple Award Schedule
CMD	Clearinghouse for Multilingual Documents
CMR	contract monitoring review
CNAC	Child Nutrition Advisory Council
COABE	Commission on Adult Basic Education (Outside Source)
COCCC	Chancellor's Office of the California Community Colleges
COE	county office of education
COICC	California Occupational Information Coordinating Committee
CPA	California Partnership Academies
CPCM	Categorical Programs Complaints Management
CPDI	California Professional Development Institutes (Governor's Institutes)
CPEC	California Postsecondary Education Commission (Outside Source)
CPPP	College Preparation Partnership Program
CPS	Child Protection Services
CRE	Coordinated Review Effort
CRESST	Center for Research on Evaluation, Standards, and Student Testing
CRL	California Reading List
CRLP	California Reading and Literacy Project
CRP	Content Review Panel
CSAM	California School Accounting Manual
CSB	California School for the Blind
CSBA	California School Boards Association (Outside Source)
CSD	California School for the Deaf
CSD	Charter Schools Division
CSEA	California School Employees Association (Outside Source)
CSEA	California State Employees Association (Outside Source)
CSECC	California State Employees Charitable Campaign (Outside Source)
CSEY	Classified School Employee of the Year
CSFP	Commodity Supplemental Food Program
CSFSA	California Schools Food Service Association
CSIS	California School Information Services
CSLA	California School Library Association
CSMP	California Subject Matter Projects
CSMT	Clearinghouse for Specialized Media and Translations
CSNO	California School Nurses Organization (Outside Source)
CSPD	Comprehensive System of Personnel Development
CSR	Comprehensive School Reform
CSRP	California School Recognition Program
CSS	Comprehensive Student Support
CSSA	California Safe Schools Assessment
CST	California Standards Tests
CSU	California State University (Outside Source)
CTA	California Teachers Association (Outside Source)
CTAP	California Technology Assistance Project
CTC	California Transportation Commission (Outside Source)
CTC	Commission on Teacher Credentialing (Outside Source)
CTE	career technical education
CTEI	Comprehensive Teacher Education Institute
CYA	California Youth Authority (Outside Source)

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## D

Acronym	Description
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DAC	District Advisory Committee
DAIT	District Assistance and Intervention Team
DEAM	Department of Education Administrative Manual
DGS	Department of General Services (Outside Source)
DMD	Data Management Division
DOF	Department of Finance (Outside Source)
DOL	U.S. Department of Labor (Outside Source)
DPA	Department of Personnel Administration (Outside Source)
DSID	District and School Improvement Division
DSS	Department of Social Services (Outside Source)

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## E

Acronym	Description
EAP	Early Assessment Program
EC	Education Code (Outside Source)
ED	U.S. Department of Education (Outside Source)
EDGAR	Education Department General Administrative Regulations (Outside Source)
EETT	Enhancing Education Through Technology
EIA	Economic Impact Aid
EL	English learner
ELA	English-language arts
ELAP	English Language Acquisition Program
ELCSD	English Learner and Curriculum Support Division
ELD	English-language development
ESEA	Elementary and Secondary Education Act of 1965 (Outside Source)
ETS	Educational Testing Service (Outside Source)

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## F

Acronym	Description
FAQ	frequently asked question
FASD	Fiscal and Administrative Services Division
FERPA	Family Educational Rights and Privacy Act (Outside Source)
FFA	Future Farmers of America (Outside Source)
FPD	Fiscal Policy Division
FTAB	Finance, Technology and Administration Branch
FTE	full-time equivalent
FY	fiscal year
FYS	Foster Youth Services

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## G

Acronym	Description
GACDB	Government Affairs and Charter Development Branch
GATE	Gifted and Talented Education
GED	General Educational Development Test
GPA	grade point average
GSE	Golden State Examination
GSSMD	Golden State Seal Merit Diploma

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## H

Acronym	Description
HCE	Health Careers Education
HECT	Home Economics Careers and Technology

HIV	human immunodeficiency virus
HOUSSSE	High Objective Uniform State Standard of Evaluation (Outside Source)
HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

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## I

Acronym	Description
IASA	Improving America's Schools Act of 1994 (Outside Source)
IDEA	Individuals with Disabilities Education Act (Outside Source)
IEP	individualized education program
II/USP	Immediate Intervention/Underperforming Schools Program
IS	independent study

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## J

Acronym	Description
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## K

Acronym	Description
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## L

Acronym	Description
LAC	Legal, Audits, and Compliance Branch
LAFPD	Legislative Affairs and Fiscal Policy Division
LC	Language Census
LD	Legal Division
LEA	local educational agency
LEP	limited English-proficient
LPCs	Local Child Care and Development Planning Councils
LRDC	Learning Resources Display Centers
LSPD	Learning Support and Partnerships Division

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## M

Acronym	Description
MOU	Memorandum of Understanding
MTYRE	multitrack year-round education

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## N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	National Assessment of Educational Progress
NASBE	National Association of State Boards of Education (Outside Source)
NASSP	National Association of Secondary School Principals (Outside Source)
NASTA	National Association of State Textbook Administrators
NASW	National Association of School Social Workers (Outside Source)
NBCT	National Board Certified Teacher
NBPTS	National Board for Professional Teaching Standards
NCBE	National Clearinghouse for Bilingual Education
NCDA	National Career Development Association
NCEE	National Center on Education and the Economy (Outside Source)
NCES	National Center for Education Statistics (Outside Source)
NCHSTE	National Consortium on Health Science and Technology Education

NCLB	No Child Left Behind Act of 2001
NCSL	National Conference of State Legislatures
NCTE	National Council of Teachers of English
NCTM	National Council of Teachers of Mathematics
NEA	National Education Association (Outside Source)
NET	Nutrition Education and Training
NPR	national percentile rank
NSBA	National School Boards Association (Outside Source)
NSD	Nutrition Services Division

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## O

Acronym	Description
OCR	Office for Civil Rights (Outside Source)
OEO	Office of Equal Opportunity
OSE	Office of the Secretary of Education (Outside Source)
OSHA	Occupational Safety and Health Administration (Outside Source)

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## P

Acronym	Description
PAR	Peer Assistance and Review program for teachers
PASR	Principal Apportionment System Rewrite
PBDMI	Performance Based Data Management Initiative
PCA	Project Cost Account
PD	P-16 Division
PDF	Portable Document Format
PERS	Public Employees Retirement System
PFT	Physical Fitness Testing
PI	Program Improvement
PL	Public Law
PMP	Pregnant Minors Program
PPIB	P-16 Policy and Information Branch
PPR	Pupil Promotion and Retention
PQR	program quality review
PSAA	Public Schools Accountability Act
PSAT	Preliminary Scholastic Achievement Test (Outside Source)
PSD	Personnel Services Division
PTA	Parent Teacher Association (State) (Outside Source)
PTA	Parent Teacher Association (National) (Outside Source)

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## Q

Acronym	Description
QAP	quality assurance process
QEIA	Quality Education Investment Act of 2006

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## R

Acronym	Description
RDA	Recommended Daily Allowance
RFA	Request for Applications
RFEP	reclassified to fluent English proficient
RFP	Request for Proposals
RLA	Reading/Language Arts
ROCP	Regional Occupational Centers and Programs

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Acronym	Description
S4	Statewide System of School Support
SACS	standardized account code structure
SAP	Student Assistance Program
SAPID	School Age Parenting and Infant Development
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT	Scholastic Achievement Test
SAT-9	Stanford Achievement Test, Ninth Edition (Stanford 9)
SB	Senate Bill
SBCP	School-Based Coordinated Program
SBE	State Board of Education
SBP	School Breakfast Program
SCALD	Secondary, Career and Adult Learning Division
SCANS	Secretary's Commission on Achieving Necessary Skills
SCASS	Southern California Association of Science Supervisors
SCASS	State Collaborative on Assessment and Student Standards-Health Education Assessment Project (Outside Source)
SCCAC	Southern California Comprehensive Assistance Center
SCE	State Compensatory Education
SCFIRD	Standards, Curriculum Frameworks, and Instructional Resources Division
SCO	State Controller's Office
SCOE	Sacramento County Office of Education
SCORE	Schools of California Online Resources for Education
SCR	Senate Concurrent Resolution
SCS	Superintendent's Correspondence System
SDAIE	specialty designed academic instruction in English
SDC	special day class
SDFSC	Safe and Drug Free Schools and Communities
SEA	state educational agency
SED	Special Education Division
SED	severely emotionally disturbed
SEECAP	Special Education Early Childhood Administrators Project
SEEDS	Supporting Early Education Delivery Systems
SEIDs	Statewide Educator Identifiers
SELPA	special education local plan area
SES	Supplemental Educational Services (Outside Source)
SETA	Sacramento Employment and Training Agency (Outside Source)
SETS	Statewide Education Technology Services
SFPD	School Facilities Planning Division
SFSD	School Fiscal Services Division
SFSP	Summer Food Service Program
SHAPE	Shaping Health As Partners in Education
SHC	School Health Connections
SIG	School Improvement Grant
SkillsUSA	SkillsUSA
SMI	School Meals Initiative
SNA	School Nutrition Association (Outside Source)
SNE	Society for Nutrition Education (Outside Source)
SNOR	Student National Origin Report
SNP	School Nutrition Program
SPAC	State Parent Advisory Council



SPB	State Personnel Board (Outside Source)
SSID	Statewide Student Identifier
SSPI	State Superintendent of Public Instruction
SSSB	Special Services and Support Branch
SSSSD	State Special Schools and Services Division
STAR	Standardized Testing and Reporting Program
STDs	Sexually Transmitted Diseases (Outside Source)
STS	Standards-based tests in Spanish
SWP	Schoolwide programs

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## T

Acronym	Description
T5	Title 5, California Code of Regulations
TEROC	Tobacco Education and Research Oversight Committee (Outside Source)
TICAL	Technology Information Center for Administrative Leadership
TSD	Technology Services Division
TUPE	Tobacco-Use Prevention Education
TWBI	Two-Way Bilingual Immersion

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## U

Acronym	Description
UC	University of California (Outside Source)
UCOP	University of California Office of the President (Outside Source)
UCP	Uniform Complaint Procedures
USDA	U.S. Department of Agriculture (Outside Source)

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## V

Acronym	Description
VAPA	Visual and Performing Arts
VE	Visiting Educator

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## W

Acronym	Description
WASC	Western Association of Schools and Colleges (Outside Source)
WEE	Work Experience Education
WestEd	WestEd (Outside Source)
WIC	Women, Infants, and Children (Outside Source)

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## X, Y, Z

Acronym	Description
YOA	Year of Appropriation (Outside Source)
YOB	Year of Budget (Outside Source)
YOC	Year of Completion (Outside Source)
YRBS	Youth Risk Behavior Survey (Outside Source)
YRBSS	Youth Risk Behavior Surveillance System (Outside Source)
YRE	year-round education

Questions: Katina Oliphant | [koliphant@cde.ca.gov](mailto:koliphant@cde.ca.gov)

1430 N Street  
Sacramento, CA 95814

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## **STATE REPORTS**

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**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: 2930 Gay Avenue

Date: June 16, 2011

Place: 2930 Gay Avenue

Date: June 16, 2011

Time: 06:30 PM

Adoption Date: June 16, 2011

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

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

Contact person for additional information on the budget reports:

Name: Laura Phan

Telephone: (408) 928-6846

Title: Ass't Superintendent, Business Services

E-mail: laura.phan@arUSD.org

### Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

- ( ☒ ) 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 16, 2011

For additional information on this certification, please contact:

Name: Laura Phan

Title: Ass't Superintendent, Business Services

Telephone: (408) 928-6846

E-mail: laura.phan@arUSD.org



**FORM 01**  
**GENERAL FUND**  
**UNRESTRICTED AND**  
**RESTRICTED**

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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) Revenue Limit Sources		8010-8099	60,769,649.00	1,914,371.00	62,684,020.00	56,780,771.00	1,569,457.00	58,350,228.00	-6.9%
2) Federal Revenue		8100-8299	230,000.00	12,279,099.52	12,509,099.52	120,000.00	8,878,428.00	8,998,428.00	-28.1%
3) Other State Revenue		8300-8599	16,396,853.00	9,812,125.00	26,208,978.00	15,386,532.00	9,850,970.00	25,237,502.00	-3.7%
4) Other Local Revenue		8600-8799	4,644,455.00	2,115,111.15	6,759,566.15	4,823,987.00	1,534,606.00	6,358,593.00	-5.9%
5) TOTAL REVENUES			82,040,957.00	26,120,706.67	108,161,663.67	77,111,290.00	21,833,461.00	98,944,751.00	-8.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,112,512.27	13,763,240.92	55,875,753.19	41,289,245.30	12,379,156.13	53,668,401.43	-4.0%
2) Classified Salaries		2000-2999	8,190,708.07	6,251,390.00	14,442,098.07	8,077,086.90	5,933,140.31	14,010,227.21	-3.0%
3) Employee Benefits		3000-3999	14,736,361.23	6,261,058.32	20,997,419.55	15,389,362.69	6,141,109.86	21,530,472.55	2.5%
4) Books and Supplies		4000-4999	1,960,206.33	4,581,542.16	6,541,748.49	1,948,952.00	1,514,538.00	3,463,490.00	-47.1%
5) Services and Other Operating Expenditures		5000-5999	5,686,650.00	9,252,361.19	14,939,011.19	5,113,026.00	7,355,530.00	12,468,556.00	-16.5%
6) Capital Outlay		6000-6999	0.00	19,334.00	19,334.00	289,000.00	0.00	289,000.00	1394.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	469,008.00	0.00	469,008.00	620,246.00	0.00	620,246.00	32.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,202,704.00)	1,911,318.00	(291,386.00)	(1,932,419.00)	1,630,090.00	(302,329.00)	3.8%
9) TOTAL EXPENDITURES			70,952,741.90	42,040,244.59	112,992,986.49	70,794,499.89	34,953,564.30	105,748,064.19	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			11,088,215.10	(15,919,537.92)	(4,831,322.82)	6,316,790.11	(13,120,103.30)	(6,803,313.19)	40.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		6900-6929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(11,189,964.00)	11,189,964.00	0.00	(12,779,906.91)	12,779,906.91	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,189,964.00)	11,189,964.00	0.00	(12,779,906.91)	12,779,906.91	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(101,748.90)	(4,729,573.92)	(4,831,322.82)	(6,463,116.80)	(340,198.39)	(6,803,313.19)	40.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,957,258.90	5,070,635.84	21,027,894.74	15,663,963.00	341,061.92	16,005,024.92	-23.9%
b) Audit Adjustments		9793	(191,547.00)	0.00	(191,547.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,765,711.90	5,070,635.84	20,836,347.74	15,663,963.00	341,061.92	16,005,024.92	-23.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,765,711.90	5,070,635.84	20,836,347.74	15,663,963.00	341,061.92	16,005,024.92	-23.2%
2) Ending Balance, June 30 (E + F1e)			15,663,963.00	341,061.92	16,005,024.92	9,200,846.20	865.53	9,201,711.73	-42.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00				
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		9770	3,389,790.00	0.00	3,389,790.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	0.00	341,061.92	341,061.92				
c) Undesignated Amount		9790	12,254,173.00	0.00	12,254,173.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				20,000.00	0.00	20,000.00	
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	
b) Restricted		9740				0.00	867.06	867.06	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789				3,172,442.00	0.00	3,172,442.00	
Unassigned/Unappropriated Amount		9790				6,008,404.20	(1.53)	6,008,402.67	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9680							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,077,058.00	0.00	42,077,058.00	37,886,254.00	0.00	37,886,254.00	-10.0%
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	57,519.00	0.00	57,519.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	125,929.00	0.00	125,929.00	125,929.00	0.00	125,929.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,427,054.00	0.00	16,427,054.00	16,427,054.00	0.00	16,427,054.00	0.0%
Unsecured Roll Taxes		8042	1,264,841.00	0.00	1,264,841.00	1,264,841.00	0.00	1,264,841.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	487,390.00	0.00	487,390.00	487,390.00	0.00	487,390.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,874,645.00	0.00	3,874,645.00	3,874,645.00	0.00	3,874,645.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			64,314,436.00	0.00	64,314,436.00	60,066,113.00	0.00	60,066,113.00	-6.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,914,371.00)		(1,914,371.00)	(1,569,457.00)		(1,569,457.00)	-18.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,914,371.00	1,914,371.00		1,569,457.00	1,569,457.00	-18.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	231,478.00	0.00	231,478.00	172,407.00	0.00	172,407.00	-25.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,861,894.00)	0.00	(1,861,894.00)	(1,868,292.00)	0.00	(1,868,292.00)	1.4%
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			60,769,649.00	1,914,371.00	62,684,020.00	56,780,771.00	1,569,457.00	58,350,228.00	-6.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,173,852.00	3,173,852.00	0.00	2,133,406.00	2,133,406.00	-32.8%
Special Education Discretionary Grants		8182	0.00	373,028.00	373,028.00	0.00	210,319.00	210,319.00	-43.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		8,545,114.99	8,545,114.99		6,534,703.00	6,534,703.00	-23.5%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		22,140.53	22,140.53		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	230,000.00	164,964.00	394,964.00	120,000.00	0.00	120,000.00	-69.6%
TOTAL, FEDERAL REVENUE			230,000.00	12,279,099.52	12,509,099.52	120,000.00	8,878,428.00	8,998,428.00	-28.1%

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 STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		863,985.00	863,985.00		882,129.00	882,129.00	2.1%
Economic Impact Aid	7090-7091	8311		3,817,396.00	3,817,396.00		3,817,396.00	3,817,396.00	0.0%
Spec. Ed. Transportation	7240	8311		542,233.00	542,233.00		553,620.00	553,620.00	2.1%
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	6,205,374.00	0.00	6,205,374.00	6,115,410.00	0.00	6,115,410.00	-1.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	802,712.00	0.00	802,712.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,433,197.00	226,540.00	1,659,737.00	1,373,966.00	214,066.00	1,588,052.00	-4.3%
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 Facilities									
	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,369,137.00	1,369,137.00		1,391,100.00	1,391,100.00	1.6%
All Other State Revenue	All Other	8590	7,955,570.00	2,992,834.00	10,948,404.00	7,897,126.00	2,992,669.00	10,889,795.00	-0.5%
TOTAL OTHER STATE REVENUE			16,396,853.00	9,812,125.00	26,208,978.00	15,386,532.00	9,850,970.00	25,237,502.00	-3.7%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,332,422.00	0.00	3,332,422.00	3,435,727.00	0.00	3,435,727.00	3.1%
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	1,213,639.00	0.00	1,213,639.00	1,342,946.00	0.00	1,342,946.00	10.7%
Interest		8660	36,000.00	8,000.00	44,000.00	32,314.00	8,000.00	40,314.00	-8.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	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	62,394.00	515,628.15	578,022.15	13,000.00	86,000.00	99,000.00	-82.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,591,483.00	1,591,483.00		1,440,606.00	1,440,606.00	-9.5%
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			4,644,455.00	2,115,111.15	6,759,566.15	4,823,987.00	1,534,606.00	6,358,593.00	-5.9%
TOTAL, REVENUES			82,040,957.00	26,120,706.67	108,161,663.67	77,111,290.00	21,833,461.00	98,944,751.00	-8.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,438,044.31	10,458,646.50	47,896,690.81	37,045,328.55	9,916,813.78	46,962,142.33	-2.0%
Certificated Pupil Support Salaries		1200	666,734.00	1,076,251.00	1,742,985.00	628,412.00	976,181.10	1,604,593.10	-7.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,936,740.96	1,993,059.00	5,929,799.96	3,615,504.75	1,408,226.25	5,023,731.00	-15.3%
Other Certificated Salaries		1900	70,993.00	235,284.42	306,277.42	0.00	77,935.00	77,935.00	-74.6%
TOTAL, CERTIFICATED SALARIES			42,112,512.27	13,763,240.92	55,875,753.19	41,269,245.30	12,379,156.13	53,668,401.43	-4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	38,703.87	1,858,411.00	1,897,114.87	38,703.87	1,936,044.75	1,974,748.62	4.1%
Classified Support Salaries		2200	2,886,828.53	2,626,729.00	5,513,557.53	2,821,808.89	2,467,569.31	5,289,378.20	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	1,367,951.15	504,354.00	1,872,305.15	1,330,255.80	434,291.45	1,764,547.25	-5.8%
Clerical, Technical and Office Salaries		2400	3,355,071.43	987,090.00	4,342,161.43	3,217,806.36	1,000,792.00	4,218,598.36	-2.8%
Other Classified Salaries		2900	542,153.09	274,806.00	816,959.09	668,511.98	94,442.80	762,954.78	-6.6%
TOTAL, CLASSIFIED SALARIES			8,190,708.07	6,251,390.00	14,442,098.07	8,077,086.90	5,933,140.31	14,010,227.21	-3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,304,838.36	1,037,921.38	4,342,759.74	3,341,455.06	960,065.37	4,301,520.43	-0.9%
PERS		3201-3202	882,592.46	625,249.00	1,507,841.46	897,380.90	643,967.61	1,541,348.51	2.2%
OASDI/Medicare/Alternative		3301-3302	1,194,981.39	662,052.97	1,857,034.36	1,202,348.93	621,342.80	1,823,691.73	-1.8%
Health and Welfare Benefits		3401-3402	6,379,616.21	3,021,588.00	9,401,204.21	6,570,460.25	2,903,202.54	9,473,662.79	0.8%
Unemployment Insurance		3501-3502	361,840.12	142,781.49	504,621.61	831,790.70	308,684.25	1,140,474.95	126.0%
Workers' Compensation		3601-3602	1,660,739.25	658,854.48	2,319,593.73	1,642,246.23	598,001.96	2,240,248.19	-3.4%
OPEB, Allocated		3701-3702	4,900.00	0.00	4,900.00	13,900.00	0.00	13,900.00	183.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	75,000.91	101,549.00	176,549.91	28,577.71	104,616.65	133,194.36	-24.6%
Other Employee Benefits		3901-3902	871,852.53	11,062.00	882,914.53	861,202.91	1,228.68	862,431.59	-2.3%
TOTAL, EMPLOYEE BENEFITS			14,736,361.23	6,261,058.32	20,997,419.55	15,389,362.69	6,141,109.86	21,530,472.55	2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	90,866.00	248,899.95	339,765.95	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	200.00	0.00	200.00	500,000.00	0.00	500,000.00	249900.0%
Materials and Supplies		4300	1,700,383.58	3,581,446.47	5,281,830.05	1,361,413.00	1,411,831.00	2,773,244.00	-47.5%
Noncapitalized Equipment		4400	168,756.75	751,195.74	919,952.49	87,539.00	102,707.00	190,246.00	-79.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,960,206.33	4,581,542.16	6,541,748.49	1,948,952.00	1,514,538.00	3,463,490.00	-47.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	286,700.00	286,700.00	0.00	168,283.00	168,283.00	-41.3%
Travel and Conferences		5200	107,321.00	210,065.63	317,386.63	68,850.00	109,375.00	178,225.00	-43.8%
Dues and Memberships		5300	26,720.00	100.00	26,820.00	20,800.00	0.00	20,800.00	-22.4%
Insurance		5400 - 5450	299,715.00	266,000.00	565,715.00	565,715.00	0.00	565,715.00	0.0%
Operations and Housekeeping Services		5500	2,170,991.00	3,000.00	2,173,991.00	2,199,832.00	0.00	2,199,832.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	559,866.00	596,137.00	1,156,003.00	217,450.00	507,338.00	724,788.00	-37.3%
Transfers of Direct Costs		5710	(146,525.00)	146,525.00	0.00	(130,506.00)	130,506.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,200.00)	0.00	(26,200.00)	(23,500.00)	0.00	(23,500.00)	-10.3%
Professional/Consulting Services and Operating Expenditures		5800	2,288,967.00	7,737,333.56	10,026,300.56	1,745,361.00	6,436,528.00	8,181,889.00	-18.4%
Communications		5900	405,795.00	6,500.00	412,295.00	449,024.00	3,500.00	452,524.00	9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,686,650.00	9,252,361.19	14,939,011.19	5,113,026.00	7,355,530.00	12,468,556.00	-16.5%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	19,334.00	19,334.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	289,000.00	0.00	289,000.00	New
TOTAL, CAPITAL OUTLAY			0.00	19,334.00	19,334.00	289,000.00	0.00	289,000.00	1394.8%
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	26,720.00	0.00	26,720.00	30,068.00	0.00	30,068.00	12.5%
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	7,110.00	0.00	7,110.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROCIP 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	143,000.00	0.00	143,000.00	154,500.00	0.00	154,500.00	8.0%
Other Debt Service - Principal		7439	292,178.00	0.00	292,178.00	435,678.00	0.00	435,678.00	49.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			469,008.00	0.00	469,008.00	620,248.00	0.00	620,248.00	32.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,911,318.00)	1,911,318.00	0.00	(1,630,090.00)	1,630,090.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(291,386.00)	0.00	(291,386.00)	(302,329.00)	0.00	(302,329.00)	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,202,704.00)	1,911,318.00	(291,386.00)	(1,932,419.00)	1,630,090.00	(302,329.00)	3.8%
TOTAL EXPENDITURES									
			70,952,741.90	42,040,244.59	112,992,986.49	70,794,499.89	34,953,564.30	105,748,064.19	-6.4%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	(11,189,964.00)	11,189,964.00	0.00	(12,779,906.91)	12,779,906.91	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			(11,189,964.00)	11,189,964.00	0.00	(12,779,906.91)	12,779,906.91	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(11,189,964.00)	11,189,964.00	0.00	(12,779,906.91)	12,779,906.91	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	60,769,649.00	1,914,371.00	62,684,020.00	56,760,771.00	1,569,457.00	58,350,228.00	-6.7%
2) Federal Revenue		8100-8299	230,000.00	12,279,099.52	12,509,099.52	120,000.00	8,878,428.00	8,998,428.00	-28.1%
3) Other State Revenue		8300-8599	16,396,853.00	9,812,125.00	26,208,978.00	15,386,532.00	9,850,970.00	25,237,502.00	-3.7%
4) Other Local Revenue		8600-8799	4,644,455.00	2,115,111.15	6,759,566.15	4,823,987.00	1,534,606.00	6,358,593.00	-5.9%
5) TOTAL REVENUES			82,040,957.00	26,120,706.67	108,161,663.67	77,111,290.00	21,833,461.00	98,944,751.00	-8.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		50,419,547.55	27,289,387.64	77,708,935.19	50,566,835.99	22,226,279.26	72,793,115.25	-6.3%
2) Instruction - Related Services	2000-2999		6,189,495.37	4,828,804.95	11,018,300.32	5,850,069.41	3,922,030.84	9,772,100.25	+11.3%
3) Pupil Services	3000-3999		1,797,295.50	4,998,063.00	6,795,358.50	1,769,619.02	4,639,382.90	6,409,001.92	-5.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	38,991.00	38,991.00	0.00	40,325.75	40,325.75	3.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,161,343.76	2,229,574.00	7,390,917.76	5,230,954.23	1,710,358.32	6,941,312.55	-6.1%
8) Plant Services	8000-8999		8,916,051.72	2,655,424.00	9,571,475.72	6,756,775.24	2,413,187.23	9,169,962.47	-4.2%
9) Other Outgo	9000-9999	Except 7600-7599	469,008.00	0.00	469,008.00	620,246.00	0.00	620,246.00	32.2%
10) TOTAL EXPENDITURES			70,952,741.90	42,040,244.59	112,992,986.49	70,794,499.89	34,053,564.30	105,748,064.19	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			11,088,215.10	(15,919,537.92)	(4,831,322.82)	6,316,790.11	(13,120,103.30)	(6,803,313.19)	40.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(11,189,964.00)	11,189,964.00	0.00	(12,779,906.91)	12,779,906.91	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,189,964.00)	11,189,964.00	0.00	(12,779,906.91)	12,779,906.91	0.00	0.0%



Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(101,748.90)	(4,729,573.92)	(4,831,322.82)	(6,463,116.80)	(340,196.39)	(6,803,313.19)	40.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,957,258.90	5,070,635.84	21,027,894.74	15,663,963.00	341,061.92	16,005,024.92	-23.9%
b) Audit Adjustments		9793	(191,547.00)	0.00	(191,547.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,765,711.90	5,070,635.84	20,836,347.74	15,663,963.00	341,061.92	16,005,024.92	-23.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,765,711.90	5,070,635.84	20,836,347.74	15,663,963.00	341,061.92	16,005,024.92	-23.2%
2) Ending Balance, June 30 (E + F1e)			15,663,963.00	341,061.92	16,005,024.92	9,200,846.20	865.53	9,201,711.73	-42.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00				
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		9770	3,389,790.00	0.00	3,389,790.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	0.00	341,061.92	341,061.92				
c) Undesignated Amount		9790	12,254,173.00	0.00	12,254,173.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				20,000.00	0.00	20,000.00	
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	
b) Restricted		9740				0.00	867.06	867.06	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9780				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				3,172,442.00	0.00	3,172,442.00	
Unassigned/Unappropriated Amount		9790				6,008,404.20	(1.53)	6,008,402.67	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
3205	Education Jobs Fund	0.00	0.50
4035	NCLB: Title II, Part A, Teacher Quality	0.00	0.20
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.00	0.15
6500	Special Education	0.00	0.61
7240	Transportation: Special Education (Severely Disabled/Orthopedically	0.00	0.17
7400	Quality Education Investment Act	0.00	0.44
8150	Ongoing & Major Maintenance Account (RMA, Education Code Sect	0.00	864.71
9010	Other Local	0.00	0.28
Total, Restricted Balance		0.00	867.06

**FORMS 13, 14, 21, 25, 35, 40, 51,  
53 & 67**

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,124,593.66	6,071,000.00	-0.9%
3) Other State Revenue		8300-8599	489,458.00	431,000.00	-11.9%
4) Other Local Revenue		8600-8799	248,442.00	203,000.00	-18.3%
5) TOTAL, REVENUES			6,862,493.66	6,705,000.00	-2.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,258,376.83	2,255,393.00	-0.1%
3) Employee Benefits		3000-3999	1,133,825.44	1,153,825.00	1.8%
4) Books and Supplies		4000-4999	3,158,908.32	3,250,000.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	186,500.00	150,000.00	-9.6%
6) Capital Outlay		6000-6999	390,000.00	100,000.00	-74.4%
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	291,386.00	302,329.00	3.8%
9) TOTAL, EXPENDITURES			7,398,996.59	7,211,547.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(536,502.93)	(506,547.00)	-5.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(536,502.93)	(506,547.00)	-5.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,610,435.95	2,073,933.02	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,610,435.95	2,073,933.02	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,610,435.95	2,073,933.02	-20.6%
2) Ending Balance, June 30 (E + F1e)			2,073,933.02	1,567,386.02	-24.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	1,000.00		
Stores		9712	300,974.00		
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	1,771,959.02		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		1,000.00	
Stores		9712		300,974.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,265,412.02	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,124,593.66	6,071,000.00	-0.9%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,124,593.66</b>	<b>6,071,000.00</b>	<b>-0.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	489,458.00	431,000.00	-11.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>489,458.00</b>	<b>431,000.00</b>	<b>-11.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	153,395.00	149,000.00	-2.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,865.00	3,000.00	-56.3%
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	88,182.00	51,000.00	-42.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>248,442.00</b>	<b>203,000.00</b>	<b>-18.3%</b>
<b>TOTAL, REVENUES</b>			<b>6,862,493.66</b>	<b>6,705,000.00</b>	<b>-2.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,534,510.81	1,539,730.04	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	567,199.96	555,588.00	-2.0%
Clerical, Technical and Office Salaries		2400	156,666.06	160,074.96	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,258,376.83	2,255,393.00	-0.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	208,182.46	222,084.00	6.7%
OASDI/Medicare/Alternative		3301-3302	150,761.36	152,904.00	1.4%
Health and Welfare Benefits		3401-3402	643,643.37	637,397.00	-1.0%
Unemployment Insurance		3501-3502	14,561.75	32,843.00	125.5%
Workers' Compensation		3601-3602	66,741.37	67,316.00	0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	45,740.09	37,126.00	-18.8%
Other Employee Benefits		3901-3902	4,195.04	4,155.00	-1.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,133,825.44	1,153,825.00	1.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	310,180.25	319,000.00	2.8%
Noncapitalized Equipment		4400	35,000.00	35,000.00	0.0%
Food		4700	2,813,728.07	2,896,000.00	2.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,158,908.32	3,250,000.00	2.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,850.00	9,850.00	0.0%
Dues and Memberships		5300	650.00	650.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,000.00	78,500.00	-17.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,000.00	23,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,500.00	14,500.00	0.0%
Communications		5900	8,500.00	8,500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>166,500.00</b>	<b>150,000.00</b>	<b>-9.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	390,000.00	100,000.00	-74.4%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>390,000.00</b>	<b>100,000.00</b>	<b>-74.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	291,386.00	302,329.00	3.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>291,386.00</b>	<b>302,329.00</b>	<b>3.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,398,996.59</b>	<b>7,211,547.00</b>	<b>-2.5%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,124,593.66	6,071,000.00	-0.9%
3) Other State Revenue		8300-8599	489,458.00	431,000.00	-11.9%
4) Other Local Revenue		8600-8799	248,442.00	203,000.00	-18.3%
5) TOTAL, REVENUES			6,862,493.66	6,705,000.00	-2.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,092,610.59	6,894,218.00	-2.8%
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		291,386.00	302,329.00	3.8%
8) Plant Services	8000-8999		15,000.00	15,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,398,996.59	7,211,547.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(536,502.93)	(506,547.00)	-5.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(536,502.93)	(506,547.00)	-5.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,610,435.95	2,073,933.02	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,610,435.95	2,073,933.02	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,610,435.95	2,073,933.02	-20.6%
2) Ending Balance, June 30 (E + F1e)			2,073,933.02	1,567,386.02	-24.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	1,000.00		
Stores		9712	300,974.00		
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	1,771,959.02		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		1,000.00	
Stores		9712		300,974.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,265,412.02	
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	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	417,990.13
5330	Child Nutrition: Summer Food Service Program Operations	0.00	564,619.84
9010	Other Local	0.00	282,802.05
Total, Restricted Balance		0.00	1,265,412.02

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	169,862.00	-15.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			250,000.00	219,862.00	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(245,000.00)	(219,862.00)	-10.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(245,000.00)	(219,862.00)	-10.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	464,861.84	219,861.84	-52.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			464,861.84	219,861.84	-52.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			464,861.84	219,861.84	-52.7%
2) Ending Balance, June 30 (E + F1e)			219,861.84	(0.16)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	219,861.84		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9795			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.16)	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	50,000.00	50,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>50,000.00</b>	<b>50,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	169,862.00	-15.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>200,000.00</b>	<b>169,862.00</b>	<b>-15.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>250,000.00</b>	<b>219,862.00</b>	<b>-12.1%</b>



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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		250,000.00	219,862.00	-12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			250,000.00	219,862.00	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(245,000.00)	(219,862.00)	-10.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(245,000.00)	(219,862.00)	-10.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	464,861.84	219,861.84	-52.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			464,861.84	219,861.84	-52.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			464,861.84	219,861.84	-52.7%
2) Ending Balance, June 30 (E + F1e)			219,861.84	(0.16)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	219,861.84		
c) Undesignated Amount		9790	0.00		
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		0.00	
Unassigned/Unappropriated Amount		9790		(0.16)	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	131,672.00	75,000.00	-43.0%
5) TOTAL, REVENUES			131,672.00	75,000.00	-43.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	282,826.00	0.00	-100.0%
3) Employee Benefits		3000-3999	96,557.00	0.00	-100.0%
4) Books and Supplies		4000-4999	4,073.00	500.00	-87.7%
5) Services and Other Operating Expenditures		5000-5999	676,115.00	296,331.00	-56.2%
6) Capital Outlay		6000-6999	24,448,844.00	8,055,661.00	-67.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,508,415.00	8,352,492.00	-67.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,376,743.00)	(8,277,492.00)	-67.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,376,743.00)	(8,277,492.00)	-67.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,654,235.14	8,277,492.14	-75.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,654,235.14	8,277,492.14	-75.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,654,235.14	8,277,492.14	-75.4%
2) Ending Balance, June 30 (E + F1e)			8,277,492.14	0.14	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	8,277,492.14		
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		0.14	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	68,034.00	75,000.00	10.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	63,638.00	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>131,672.00</b>	<b>75,000.00</b>	<b>-43.0%</b>
<b>TOTAL, REVENUES</b>			<b>131,672.00</b>	<b>75,000.00</b>	<b>-43.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	205,350.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	75,126.00	0.00	-100.0%
Other Classified Salaries		2900	2,350.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>282,826.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,239.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	20,464.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	27,858.00	0.00	-100.0%
Unemployment Insurance		3501-3502	1,969.00	0.00	-100.0%
Workers' Compensation		3601-3602	9,320.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,532.00	0.00	-100.0%
Other Employee Benefits		3901-3902	175.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>96,557.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,073.00	500.00	-87.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,073.00</b>	<b>500.00</b>	<b>-87.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,194.00	0.00	-100.0%
Insurance		5400-5450	28,982.00	15,000.00	-48.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,200.00	2,936.00	-59.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,200.00	500.00	-84.4%

July 1 Budget (Single Adoption)  
Building Fund  
Expenditures by Object

43 69369 0000000  
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	631,889.00	277,245.00	-56.1%
Communications		5900	650.00	650.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>676,115.00</b>	<b>296,331.00</b>	<b>-56.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	49,808.00	12,500.00	-74.9%
Land Improvements		6170	67,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	24,332,036.00	8,043,161.00	-66.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,448,844.00</b>	<b>8,055,661.00</b>	<b>-67.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,508,415.00</b>	<b>8,352,492.00</b>	<b>-67.3%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	131,672.00	75,000.00	-43.0%
5) TOTAL REVENUES			131,672.00	75,000.00	-43.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		25,508,415.00	8,352,492.00	-67.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			25,508,415.00	8,352,492.00	-67.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(25,376,743.00)	(8,277,492.00)	-67.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,376,743.00)	(8,277,492.00)	-67.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,654,235.14	8,277,492.14	-75.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,654,235.14	8,277,492.14	-75.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,654,235.14	8,277,492.14	-75.4%
2) Ending Balance, June 30 (E + F1e)			8,277,492.14	0.14	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	8,277,492.14		
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		0.14	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
9010	Other Local	0.00	0.14
Total, Restricted Balance		0.00	0.14



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218,973.00	60,000.00	-72.6%
5) TOTAL, REVENUES			218,973.00	60,000.00	-72.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,169.00	60,000.00	-25.2%
6) Capital Outlay		6000-6999	541,310.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			621,479.00	60,000.00	-90.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(402,506.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(402,506.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,506.78	0.78	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,506.78	0.78	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,506.78	0.78	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.78	0.78	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.78		
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		0.78	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restriected Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	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	3,798.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	202,675.00	60,000.00	-70.4%
Other Local Revenue					
All Other Local Revenue		8699	12,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			218,973.00	60,000.00	-72.6%
<b>TOTAL REVENUES</b>			218,973.00	60,000.00	-72.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	(1.00)	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	60,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,169.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>80,169.00</b>	<b>60,000.00</b>	<b>-25.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	246,442.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	294,868.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>541,310.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>621,479.00</b>	<b>60,000.00</b>	<b>-90.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218,973.00	60,000.00	-72.6%
5) TOTAL, REVENUES			218,973.00	60,000.00	-72.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		621,479.00	60,000.00	-90.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			621,479.00	60,000.00	-90.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			402,506.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(402,506.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,506.78	0.78	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,506.78	0.78	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,506.78	0.78	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.78	0.78	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	0.78		
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		0.78	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
9010	Other Local	0.00	0.78
Total, Restricted Balance		0.00	0.78



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,839.00	0.00	-100.0%
5) TOTAL REVENUES			56,839.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	527,254.00	0.00	-100.0%
6) Capital Outlay		6000-6999	533,383.00	92,000.00	-82.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,060,637.00	92,000.00	-91.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,003,798.00)	(92,000.00)	-90.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,003,798.00)	(92,000.00)	-90.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,095,797.85	91,999.85	-91.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,095,797.85	91,999.85	-91.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,095,797.85	91,999.85	-91.6%
2) Ending Balance, June 30 (E + F1e)			91,999.85	(0.15)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	91,999.85		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.15)	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,945.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,894.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			56,839.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			56,839.00	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	527,254.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>527,254.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	533,383.00	92,000.00	-82.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>533,383.00</b>	<b>92,000.00</b>	<b>-82.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,060,637.00</b>	<b>92,000.00</b>	<b>-91.3%</b>

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

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,839.00	0.00	-100.0%
5) TOTAL REVENUES			56,839.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,060,637.00	92,000.00	-91.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,060,637.00	92,000.00	-91.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,003,798.00)	(92,000.00)	-90.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,003,798.00)	(92,000.00)	-90.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,095,797.85	91,999.85	-91.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,095,797.85	91,999.85	-91.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,095,797.85	91,999.85	-91.6%
2) Ending Balance, June 30 (E + F1e)			91,999.85	(0.15)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	91,999.85		
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	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.15)	



<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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,072.00	0.00	-100.0%
5) TOTAL, REVENUES			3,072.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	2,451.00	-51.0%
6) Capital Outlay		6000-6999	246,048.00	238,200.00	-4.0%
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			251,048.00	238,651.00	-4.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(247,976.00)	(238,651.00)	-3.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(247,976.00)	(238,651.00)	-3.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,626.67	238,650.67	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,626.67	238,650.67	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,626.67	238,650.67	-51.0%
2) Ending Balance, June 30 (E + F1e)			238,650.67	(0.33)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	238,650.67		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.33)	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,072.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,072.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			3,072.00	0.00	-100.0%



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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	2,451.00	-51.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,000.00</b>	<b>2,451.00</b>	<b>-51.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	246,048.00	175,000.00	-28.9%
Buildings and Improvements of Buildings		6200	0.00	61,200.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>246,048.00</b>	<b>236,200.00</b>	<b>-4.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>251,048.00</b>	<b>238,651.00</b>	<b>-4.9%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,072.00	0.00	-100.0%
5) TOTAL, REVENUES			3,072.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		251,048.00	238,651.00	-4.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			251,048.00	238,651.00	-4.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(247,976.00)	(238,651.00)	-3.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(247,976.00)	(238,651.00)	-3.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,626.67	238,650.67	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,626.67	238,650.67	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,626.67	238,650.67	-51.0%
2) Ending Balance, June 30 (E + F1e)			238,650.67	(0.33)	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	238,650.67		
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	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.33)	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,416,969.78	4,416,969.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,416,969.78	4,416,969.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,416,969.78	4,416,969.78	0.0%
2) Ending Balance, June 30 (E + F1e)			4,416,969.78	4,416,969.78	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	4,416,969.78		
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		4,416,969.78	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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



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

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

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,416,969.78	4,416,969.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,416,969.78	4,416,969.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,416,969.78	4,416,969.78	0.0%
2) Ending Balance, June 30 (E + F1e)			4,416,969.78	4,416,969.78	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	4,416,969.78		
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	
d) Assigned					
Other Assignments (by Resource/Object)		9760		4,416,969.78	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	



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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,598.82	41,598.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,598.82	41,598.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,598.82	41,598.82	0.0%
2) Ending Balance, June 30 (E + F1e)			41,598.82	41,598.82	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	41,598.82		
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		41,598.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,598.82	41,598.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,598.82	41,598.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,598.82	41,598.82	0.0%
2) Ending Balance, June 30 (E + F1e)			41,598.82	41,598.82	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	41,598.82		
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	
d) Assigned					
Other Assignments (by Resource/Object)		9760		41,598.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,398,938.00	17,304,274.00	5.5%
5) TOTAL, REVENUES			16,398,938.00	17,304,274.00	5.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	116,097.00	114,650.75	-1.2%
3) Employee Benefits		3000-3999	45,873.00	46,180.72	1.1%
4) Books and Supplies		4000-4999	9,350.00	5,000.00	-46.5%
5) Services and Other Operating Expenses		5000-5999	16,227,818.00	17,138,442.00	5.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,398,938.00	17,304,273.47	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.53	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			0.00	0.53	New
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	120,353.61	120,353.61	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,353.61	120,353.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			120,353.61	120,353.61	0.0%
2) Ending Net Assets, June 30 (E + F1e)			120,353.61	120,354.14	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	120,353.61		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9798		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		120,354.14	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,398,938.00	17,304,274.00	5.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,398,938.00</b>	<b>17,304,274.00</b>	<b>5.5%</b>
<b>TOTAL, REVENUES</b>			<b>16,398,938.00</b>	<b>17,304,274.00</b>	<b>5.5%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	79,097.00	59,906.00	-24.3%
Clerical, Technical and Office Salaries		2400	37,000.00	54,744.75	48.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			116,097.00	114,650.75	-1.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,278.00	12,840.88	4.6%
OASDI/Medicare/Alternative		3301-3302	8,771.00	8,367.42	-4.6%
Health and Welfare Benefits		3401-3402	17,323.00	17,256.42	-0.4%
Unemployment Insurance		3501-3502	857.00	1,845.88	115.4%
Workers' Compensation		3601-3602	3,788.00	3,783.48	-0.1%
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	2,656.00	2,086.64	-21.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			45,673.00	46,180.72	1.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,800.00	5,000.00	-43.2%
Noncapitalized Equipment		4400	550.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			9,350.00	5,000.00	-46.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,300.00	2,800.00	-15.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	16,102,130.00	17,016,433.00	5.7%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	122,138.00	118,959.00	-2.6%
Communications		5900	250.00	250.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>16,227,818.00</b>	<b>17,138,442.00</b>	<b>5.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>16,398,938.00</b>	<b>17,304,273.47</b>	<b>5.5%</b>

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,398,938.00	17,304,274.00	5.5%
5) TOTAL, REVENUES			16,398,938.00	17,304,274.00	5.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		16,398,938.00	17,304,273.47	5.5%
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			16,398,938.00	17,304,273.47	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.53	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			0.00	0.53	New
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	120,353.61	120,353.61	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,353.61	120,353.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			120,353.61	120,353.61	0.0%
2) Ending Net Assets, June 30 (E + F1e)			120,353.61	120,354.14	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	120,353.61		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		120,354.14	



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

**FORM A**

**AVERAGE DAILY ATTENDANCE**

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Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			11,966.08	11,548.55	11,520.20	11,842.74
a. Kindergarten	1,409.10	1,405.64				
b. Grades One through Three	4,228.83	4,218.45				
c. Grades Four through Six	3,986.27	3,976.48				
d. Grades Seven and Eight	2,197.93	2,192.53				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.45	2.44				
g. Community Day School						
2. Special Education						
a. Special Day Class	397.44	396.46	397.44	330.45	329.64	330.45
b. Nonpublic, Nonsectarian Schools (EC 56366[a](7))	3.60	3.59	3.60	3.60	3.59	3.60
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	12,225.62	12,195.59	12,367.12	11,882.60	11,853.43	12,176.79
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a](7))						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	103.07	103.07	103.07	103.07	103.07	103.07
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary	0.10	0.10	0.10	0.10	0.10	0.10
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	103.17	103.17	103.17	103.17	103.17	103.17
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,328.79	12,298.76	12,470.29	11,985.77	11,956.60	12,279.96
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,328.79	12,298.76	12,470.29	11,985.77	11,956.60	12,279.96
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

# **FORM CASH**

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July 1 Budget (Single Adoption)  
2011-12 Budget  
Cashflow Worksheet

43 69369 0000000  
Form CASH

Alum Rock Union Elementary  
Santa Clara County

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December
A. BEGINNING CASH B. RECEIPTS Revenue Limit Sources Property Taxes Principal Apportionment Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources Other Receipts/Non-Revenue TOTAL RECEIPTS	Object						
	JUNE						
	9110	9,523,294.00	20,570,812.00	42,086,652.00	37,038,683.44	29,716,108.94	28,033,147.10
	8020-8079	119,913.00	22,821.00	0.00	1,191,662.96	1,199,466.17	7,038,259.92
	8010-8019	4,460,577.00	6,331,142.00	8,143,590.00	0.00	3,409,763.00	3,409,762.86
	8080-8099		(126,378.00)	(252,755.81)	(195,723.21)	(173,128.78)	(168,524.44)
	8100-8299	1,050,205.00	87,201.00	1,539,971.25	152,573.75	5,918.77	(753,257.85)
	8300-8599	1,823,960.00	128,613.00	285,107.00	635,673.00	5,620,450.00	1,447,098.00
	8600-8799	12,851.00	138,378.00	142,335.00	100,035.00	652,514.00	(235,391.00)
	8910-8929						
	8930-8979						
C. DISBURSEMENTS Certificated Salaries Classified Salaries Employee Benefits Books, Supplies and Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses Other Disbursements/ Non Expenditures TOTAL DISBURSEMENTS	Object						
	1000-1999	477,132.00	574,377.00	5,057,926.00	5,211,616.00	5,179,318.00	5,229,735.00
	2000-2999	623,203.00	1,047,200.00	1,352,096.00	1,200,237.00	1,195,228.00	1,240,494.00
	3000-3999	231,556.00	349,232.00	2,053,599.00	2,028,447.00	2,015,026.00	2,047,594.00
	4000-5999	207,899.00	724,732.00	1,390,849.00	1,029,924.00	952,454.00	1,101,026.00
	6000-6599	7,485.00	(7,485.00)	0.00	0.00	0.00	0.00
	7000-7499	1,162,216.00	11,152.00	11,152.00	271,842.00	900,676.00	11,152.00
	7600-7629						
	7630-7699						
D. PRIOR YEAR TRANSACTIONS Accounts Receivable Accounts Payable TOTAL PRIOR YEAR TRANSACTIONS	Object						
	9200	(37,684.00)	27,212,729.00	(869,654.00)	433,549.00	(549,633.00)	(9,239,048.00)
	9500	(6,327,187.00)	9,579,458.00	4,170,940.00	(101,721.00)	1,605,610.00	(1,454,994.00)
		6,289,503.00	17,633,271.00	(5,040,594.00)	535,270.00	(2,155,243.00)	(7,784,054.00)
E. NET INCREASE/DECREASE (B - C + D)	Object						
		11,047,518.00	21,515,840.00	(5,047,988.56)	(7,322,574.50)	(1,682,961.84)	(6,676,107.51)
F. ENDING CASH (A + E)	Object						
		20,570,812.00	42,086,652.00	37,038,683.44	29,716,108.94	28,033,147.10	21,357,039.59
G. ENDING CASH, PLUS ACCRUALS	Object						

July 1 Budget (Single Adoption)  
2011-12 Budget  
Cashflow Worksheet

43 69369 0000000  
Form CASH

Alum Rock Union Elementary  
Santa Clara County

ESTIMATES THROUGH THE MONTH OF		January	February	March	April	May	June	Accruals	TOTAL
Object	JUNE								
<b>A. BEGINNING CASH</b>	9110	21,357,039.59	22,246,027.90	13,784,436.87	11,808,369.20	8,114,611.17	1,322,769.73		
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Property Taxes	8020-8079	103,616.37	0.00	1,883,161.89	4,847,443.20	819,799.80	4,953,714.48	0.00	22,179,858.79
Principal Apportionment	8010-8019	9,790,216.67	378,862.54	(378,862.54)	2,652,037.78	757,725.08	378,862.54	(1,447,422.00)	37,886,254.93
Miscellaneous Funds	8080-8089	(193,659.42)	(168,524.44)	(225,286.85)	(112,643.43)	(112,643.43)	13,382.71	0.00	(1,715,885.10)
Federal Revenue	8100-8299	452,129.73	23,609.87	2,497,702.83	(1,219,094.58)	568,961.11	7,618,061.62	(3,025,554.00)	8,998,428.50
Other State Revenue	8300-8599	2,111,632.00	1,382,071.00	3,143,008.00	1,733,207.00	553,322.00	2,435,058.00	3,938,304.00	25,237,503.00
Other Local Revenue	8600-8799	2,266,022.00	59,282.00	223,352.00	410,489.00	180,481.00	(1,090,165.00)	3,498,431.00	6,356,594.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
Other Receipts/Non-Revenue								0.00	0.00
<b>TOTAL RECEIPTS</b>		14,529,957.35	1,675,280.97	7,143,075.33	8,311,438.97	2,767,645.56	14,308,914.35	2,963,759.00	98,944,754.12
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	5,095,556.00	5,167,046.00	5,102,910.00	5,203,204.00	5,126,158.00	5,282,927.00	960,495.00	53,688,400.00
Classified Salaries	2000-2999	1,160,395.00	1,196,135.00	1,173,730.00	1,207,716.00	1,210,681.00	1,403,113.00	0.00	14,010,228.00
Employee Benefits	3000-3999	2,007,893.00	2,033,125.00	2,897,107.00	2,044,712.00	2,040,713.00	1,781,469.00	0.00	21,530,473.00
Books, Supplies and Services	4000-5999	1,333,734.00	729,110.00	1,253,294.00	1,088,246.00	1,097,360.00	2,449,641.00	2,573,782.00	15,932,051.00
Capital Outlay	6000-6599	150,210.04	0.00	0.00	135,266.00	13,894.00	(10,370.00)	0.00	289,000.04
Other Outgo	7000-7499	(760,419.00)	11,152.00	(1,151,064.00)	11,152.00	92,427.00	(253,521.00)	0.00	317,917.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
Other Disbursements/								0.00	0.00
Non Expenditures								0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		8,987,369.04	9,136,568.00	9,275,977.00	9,690,296.00	9,581,233.00	10,653,259.00	3,534,277.00	105,748,069.04
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Accounts Receivable	9200	(3,597,282.00)	(76,736.00)	173,395.00	153,230.00	(179,409.00)	(37,203.00)	(2,963,759.00)	10,422,495.00
Accounts Payable	9500	1,056,318.00	923,568.00	16,561.00	2,468,131.00	(201,155.00)	196,032.00	(3,534,277.00)	8,387,284.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(4,653,600.00)	(1,000,304.00)	156,834.00	(2,314,901.00)	21,746.00	(233,235.00)	570,518.00	2,025,211.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		888,988.31	(8,461,591.03)	(1,976,067.67)	(3,693,758.03)	(6,791,841.44)	3,422,420.35	0.00	(4,778,103.92)
<b>F. ENDING CASH (A + E)</b>		22,246,027.90	13,784,436.87	11,808,369.20	8,114,611.17	1,322,769.73	4,745,190.08		4,745,190.08
<b>G. ENDING CASH, PLUS ACCRUALS</b>									

# **FORM L**

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,636,821.84		194,071.95	1,830,893.79
2. State Lottery Revenue	8560	1,433,197.00		226,540.00	1,659,737.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,070,018.84	0.00	420,611.95	3,490,630.79
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	258,219.00			258,219.00
2. Classified Salaries	2000-2999	382,478.45			382,478.45
3. Employee Benefits	3000-3999	133,612.55			133,612.55
4. Books and Supplies	4000-4999	144,386.00		405,611.95	549,997.95
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	89,764.00			89,764.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			15,000.00	15,000.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,008,460.00	0.00	420,611.95	1,429,071.95
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,061,558.84	0.00	0.00	2,061,558.84
<b>D. COMMENTS:</b>					
Duplicating costs of instructional materials for school sites.					

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

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

**FORM MYP**  
**MULTIYEAR PROJECTIONS**

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Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	56,780,771.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,266.07	3.16%	6,464.01	2.68%	6,637.01
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		12,279.96	-2.40%	11,985.77	-2.04%	11,741.54
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		76,947,088.96	0.69%	77,476,137.14	0.58%	77,928,718.40
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		76,947,088.96	0.69%	77,476,137.14	0.58%	77,928,718.40
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		61,746,961.01	0.69%	62,171,501.01	0.58%	62,534,679.37
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,569,457.00)	3.38%	(1,622,520.00)	2.86%	(1,668,895.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(3,396,734.00)	-5.28%	(3,217,351.00)	-2.51%	(3,136,754.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j (Must equal line A1))		56,780,770.01	0.97%	57,331,630.01	0.69%	57,729,030.37
2. Federal Revenues	8100-8299	120,000.00	0.00%	120,000.00	0.00%	120,000.00
3. Other State Revenues	8300-8599	15,386,532.00	-3.98%	14,774,851.00	-2.47%	14,409,747.00
4. Other Local Revenues	8600-8799	4,823,987.00	2.39%	4,939,252.00	2.21%	5,048,635.00
5. Other Financing Sources	8900-8999	(12,779,906.91)	2.53%	(13,103,521.00)	0.76%	(13,202,848.00)
6. Total (Sum lines A1k thru A5)		64,331,382.10	-0.42%	64,062,212.01	0.07%	64,104,564.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				41,289,245.30		41,112,458.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(176,787.30)		469,901.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,289,245.30	-0.43%	41,112,458.00	1.14%	41,582,359.00
2. Classified Salaries						
a. Base Salaries				8,077,086.90		8,622,477.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				545,390.10		41,537.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,077,086.90	6.75%	8,622,477.00	0.48%	8,664,014.00
3. Employee Benefits	3000-3999	15,389,362.69	3.13%	15,871,105.00	-2.63%	15,453,923.00
4. Books and Supplies	4000-4999	1,948,952.00	0.00%	1,948,952.00	0.00%	1,948,952.00
5. Services and Other Operating Expenditures	5000-5999	5,113,026.00	1.49%	5,189,409.00	1.74%	5,279,475.00
6. Capital Outlay	6000-6999	289,000.00	0.00%	289,000.00	0.00%	289,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	620,246.00	0.13%	621,058.00	-25.44%	463,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,932,419.00)	-0.31%	(1,926,438.00)	-0.61%	(1,914,735.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		70,794,499.89	1.32%	71,728,021.00	0.05%	71,766,048.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,463,117.79)		(7,665,808.99)		(7,661,483.63)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,663,963.00		9,200,845.21		1,535,036.22
2. Ending Fund Balance (Sum lines C and D1)		9,200,845.21		1,535,036.22		(6,126,447.41)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	9,200,846.20		1,535,036.22		(6,126,447.41)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,200,846.20		1,535,036.22		(6,126,447.41)

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	9,200,846.20		1,535,036.22		(6,126,447.41)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		9,200,846.20		1,535,036.22		(6,126,447.41)
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
2011-12 through 2013-14 Revenues Budget has been built based on the County's guidance. Explanation for B1d: 2012-13 includes: step increase, projected lower enrollment, thus reduction in certificated positions and changes in sources of funding from General Fund to Ed Jobs Grant up until September 2012. 2013-14 includes: step increase, projected lower enrollment, thus reduction in certificated positions and funding shifts back to General Fund as Ed Jobs will no longer be available. Explanation for B2d: 2012-13 includes: step increase, and funding shifts back to General Fund as Ed Jobs will no longer be available. 2013-14 includes step increase						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Col's. C-A/A) (B)	2012-13 Projection (C)	% Change (Col's. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,569,457.00	3.38%	1,622,520.00	2.86%	1,668,895.00
2. Federal Revenues	8100-8299	8,878,428.00	-7.36%	8,225,155.00	-9.04%	7,481,609.00
3. Other State Revenues	8300-8599	9,850,970.00	3.13%	10,159,022.00	2.31%	10,393,504.00
4. Other Local Revenues	8600-8799	1,534,606.00	0.88%	1,548,121.00	2.54%	1,587,382.00
5. Other Financing Sources	8900-8999	12,779,906.91	2.53%	13,103,521.00	0.76%	13,202,848.00
6. Total (Sum lines A1 thru A5)		34,613,367.91	0.13%	34,658,339.00	-0.94%	34,334,238.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				12,379,156.13		12,699,381.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				320,224.87		(465,440.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,379,156.13	2.59%	12,699,381.00	-3.67%	12,233,941.00
2. Classified Salaries						
a. Base Salaries				5,933,140.31		5,459,184.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(473,956.31)		36,259.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,933,140.31	-7.99%	5,459,184.00	0.66%	5,495,443.00
3. Employee Benefits	3000-3999	6,141,109.86	-2.01%	6,017,533.00	-1.91%	5,902,540.00
4. Books and Supplies	4000-4999	1,514,538.00	5.68%	1,600,540.53	7.03%	1,713,039.00
5. Services and Other Operating Expenditures	5000-5999	7,355,530.00	-1.32%	7,258,493.00	1.65%	7,377,926.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,630,090.00	-0.37%	1,624,073.00	-0.78%	1,611,349.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,953,564.30	-0.84%	34,659,204.53	-0.94%	34,334,238.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(340,196.39)		(865.53)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		341,061.92		865.53		0.00
2. Ending Fund Balance (Sum lines C and D1)		865.53		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	867.06				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.53)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		865.53		0.00		0.00



Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1 General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2011-12 through 2013-14 Revenues Budget has been built based on the County's guidance. Explanation for B1d, 2012-13 includes: step increase and changes in sources of funding from General Fund to Ed Jobs Grant up until September 2012. 2013-14 includes: step increase and funding shifts back to General Fund as Ed Jobs will no longer be available. Explanation for B2d: 2012-13 includes: step increase and changes in sources of funding from Ed Jobs Grant back to General Fund as Ed Jobs expires. 2013-14 includes step increase.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	58,350,228.00	1.03%	58,954,150.01	0.75%	59,397,925.37
2. Federal Revenues	8100-8299	8,998,428.00	-7.26%	8,345,155.00	-8.91%	7,601,609.00
3. Other State Revenues	8300-8599	25,237,502.00	-1.20%	24,933,873.00	-0.52%	24,803,251.00
4. Other Local Revenues	8600-8799	6,358,593.00	2.03%	6,487,373.00	2.29%	6,636,017.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		98,944,750.01	-0.23%	98,720,551.01	-0.29%	98,438,802.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				53,668,401.43		53,811,839.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				143,437.57		4,461.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,668,401.43	0.27%	53,811,839.00	0.01%	53,816,300.00
2. Classified Salaries						
a. Base Salaries				14,010,227.21		14,081,661.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				71,433.79		77,796.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,010,227.21	0.51%	14,081,661.00	0.55%	14,159,457.00
3. Employee Benefits	3000-3999	21,530,472.55	1.66%	21,888,638.00	-2.43%	21,356,463.00
4. Books and Supplies	4000-4999	3,463,490.00	2.48%	3,549,492.53	3.17%	3,661,991.00
5. Services and Other Operating Expenditures	5000-5999	12,468,556.00	-0.17%	12,447,902.00	1.68%	12,657,401.00
6. Capital Outlay	6000-6999	289,000.00	0.00%	289,000.00	0.00%	289,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	620,246.00	0.13%	621,058.00	-25.44%	463,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(302,329.00)	0.01%	(302,365.00)	0.34%	(303,386.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		105,748,064.19	0.60%	106,387,225.53	-0.27%	106,100,286.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,803,314.18)		(7,666,674.52)		(7,661,483.63)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,005,024.92		9,201,710.74		1,535,036.22
2. Ending Fund Balance (Sum lines C and D1)		9,201,710.74		1,535,036.22		(6,126,447.41)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	867.06		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	9,200,844.67		1,535,036.22		(6,126,447.41)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,201,711.73		1,535,036.22		(6,126,447.41)



Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	9,200,846.20		1,535,036.22		(6,126,447.41)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.53)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,200,844.67		1,535,036.22		(6,126,447.41)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.70%		1.44%		-5.77%
<b>F RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA). a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2 District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25, enter projections)		11,882.60		11,638.37		11,287.83
3 Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		105,748,064.19		106,387,225.53		106,100,286.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		105,748,064.19		106,387,225.53		106,100,286.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,172,441.93		3,191,616.77		3,183,008.58
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,172,441.93		3,191,616.77		3,183,008.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

**FORM RL**  
**REVENUE LIMIT SUMMARY**

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Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,104.48	6,080.48
2. Inflation Increase	0041	(24.00)	137.00
3. All Other Adjustments	0042, 0525, 0719	47.53	48.59
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,128.01	6,266.07
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,128.01	6,266.07
b. Revenue Limit ADA	0033	12,470.29	12,279.96
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	76,418,061.82	76,947,088.96
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	76,418,061.82	76,947,088.96
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	62,691,085.38	61,746,961.01
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	433,777.00	1,154,119.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	231,478.00	172,407.00
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)	- - -	202,299.00	981,712.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	62,893,384.38	62,728,673.01

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0660	22,179,859.00	22,179,859.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	1,861,894.00	1,888,292.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,317,965.00	20,291,567.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	42,575,419.38	42,437,106.01
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	498,361.00	498,466.00
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	---		(4,052,387.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(498,361.00)	(4,550,853.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	42,077,058.38	37,886,253.01
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	42,077,058.38	

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

**FORM 01CS**  
**CRITERIA & STANDARDS**  
**REVIEW**

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	12,688.83	12,980.78	N/A	Met
Second Prior Year (2009-10)	12,922.39	12,963.08	N/A	Met
First Prior Year (2010-11)	12,519.38	12,470.29	0.4%	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	12,279.96			

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	13,459	13,816	N/A	Met
Second Prior Year (2009-10)	12,669	13,372	N/A	Met
First Prior Year (2010-11)	12,669	12,668	0.0%	Met
Budget Year (2011-12)	12,407			

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	12,871	13,816	93.2%
Second Prior Year (2009-10)	12,401	13,372	92.7%
First Prior Year (2010-11)	12,226	12,658	96.5%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	11,883	12,407	95.8%	Not Met
1st Subsequent Year (2012-13)	11,638	12,152	95.8%	Not Met
2nd Subsequent Year (2013-14)	11,288	11,786	95.8%	Not Met

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

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

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

Explanation:  
(required if NOT met)

CBEDS enrollment for 2008-09 and 2009-10 were entered incorrectly. Correct enrollment for 2008-09 is 13,456 and correct enrollment for 2009-10 is 13,003, yielding ADA ratio of 95.65% and 95.37% respectively. Therefore, projected ADA ratios for 2011-12 through 2013-14 are aligned to historical ratio trend.

#### 4. CRITERION: Revenue Limit

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

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

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

##### 4A1. Calculating the District's Revenue Limit Standard

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

##### Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,128.01	6,266.07	6,464.01	6,637.01
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,027.24	5,028.27	5,187.11	5,325.94
d. Prior Year Funded BRL per ADA		5,027.24	5,028.27	5,187.11
e. Difference (Step 1c minus Step 1d)		1.03	158.84	138.83
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	3.16%	2.68%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	12,470.29	12,279.96	11,985.77	11,741.54
b. Prior Year Revenue Limit (Funded) ADA		12,470.29	12,279.96	11,985.77
c. Difference (Step 2a minus Step 2b)		(190.33)	(294.19)	(244.23)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.53%	-2.40%	-2.04%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		-1.51%	0.76%	0.64%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>				
		-2.51% to -.51%	-.24% to 1.76%	-.36% to 1.64%

##### 4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	22,179,859.00	22,179,859.00	22,179,859.00	22,179,859.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>				
		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated

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

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	64,256,917.00	60,066,113.00	60,842,443.00	61,286,217.00
District's Projected Change in Revenue Limit:		-6.52%	1.29%	0.73%
Revenue Limit Standard:		-2.51% to -.51%	-.24% to 1.76%	-.36% to 1.64%
Status:		Not Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

2011-12 through 2013-14 Revenues budget has been built on guidance from Santa County Office of Education to reflect the additional reduction of \$330 per ADA should the temporary taxes ending June 30,2011 not be extended..



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)	68,023,147.74	74,453,499.69	91.4%
Second Prior Year (2009-10)	65,348,152.49	71,062,753.85	92.0%
First Prior Year (2010-11)	65,039,581.57	70,952,741.90	91.7%
	Historical Average Ratio:		91.7%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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)	64,755,694.89	70,794,499.89	91.5%	Met
1st Subsequent Year (2012-13)	65,606,040.00	71,728,021.00	91.5%	Met
2nd Subsequent Year (2013-14)	65,700,296.00	71,766,048.00	91.5%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.51%	0.76%	0.64%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.51% to 8.49%	-9.24% to 10.76%	-9.36% to 10.64%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.51% to 3.49%	-4.24% to 5.76%	-4.36% to 5.64%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	12,509,099.52		
Budget Year (2011-12)	8,998,428.00	-28.06%	Yes
1st Subsequent Year (2012-13)	8,345,155.00	-7.26%	Yes
2nd Subsequent Year (2013-14)	7,601,609.00	-8.91%	Yes

Explanation:  
(required if Yes)

One-time ARRA funds expire September 2011. One time Ed Jobs Funds expire September 2012.

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

First Prior Year (2010-11)	26,208,978.00		
Budget Year (2011-12)	25,237,502.00	-3.71%	No
1st Subsequent Year (2012-13)	24,933,873.00	-1.20%	No
2nd Subsequent Year (2013-14)	24,803,251.00	-0.52%	No

Explanation:  
(required if Yes)

Met

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

First Prior Year (2010-11)	6,759,566.15		
Budget Year (2011-12)	6,358,593.00	-5.93%	No
1st Subsequent Year (2012-13)	6,487,373.00	2.03%	No
2nd Subsequent Year (2013-14)	6,636,017.00	2.29%	No

Explanation:  
(required if Yes)

Due to the uncertainty of timing and amount for local revenues, local revenues received in 2010-11 has not been budgeted for 2011-12 and forward.

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

First Prior Year (2010-11)	6,541,748.49		
Budget Year (2011-12)	3,463,490.00	-47.06%	Yes
1st Subsequent Year (2012-13)	3,549,492.53	2.48%	No
2nd Subsequent Year (2013-14)	3,661,991.00	3.17%	No

Explanation:  
(required if Yes)

One-time ARRA funds were available to supply more resources for various sites during 2010-11 compared to future years. In addition, prior year categorical carryovers are assumed to be spent at the end of 2010-11.

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

First Prior Year (2010-11)	14,939,011.19		
Budget Year (2011-12)	12,468,556.00	-16.54%	Yes
1st Subsequent Year (2012-13)	12,447,902.00	-0.17%	No
2nd Subsequent Year (2013-14)	12,657,401.00	1.68%	No

Explanation:  
(required if Yes)

One-time ARRA funds were available to supply more resources for various sites during 2010-11 compared to future years. In addition, prior year categorical carryovers are assumed to be spent at the end of 2010-11.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2010-11)	45,477,643.67		
Budget Year (2011-12)	40,594,523.00	-10.74%	Met
1st Subsequent Year (2012-13)	39,766,401.00	-2.04%	Met
2nd Subsequent Year (2013-14)	39,040,877.00	-1.82%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2010-11)	21,480,759.68		
Budget Year (2011-12)	15,932,046.00	-25.83%	Not Met
1st Subsequent Year (2012-13)	15,997,394.53	0.41%	Met
2nd Subsequent Year (2013-14)	16,319,392.00	2.01%	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 NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below

Explanation:

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

One-time ARRA funds were available to supply more resources for various sites during 2010-11 compared to future years. In addition, prior year categorical carryovers are assumed to be spent at the end of 2010-11.

Explanation:

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

One-time ARRA funds were available to supply more resources for various sites during 2010-11 compared to future years. In addition, prior year categorical carryovers are assumed to be spent at the end of 2010-11.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

105,748,064.19			
0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
105,748,064.19	1,057,480.64	2,112,125.00	Met

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

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

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

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



## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated

	Third Prior Year (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	0.00	3,389,790.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	13,571,261.00	15,937,258.90	12,254,173.00
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	0.00
d. Available Reserves (Lines 1a through 1c)	13,571,261.00	15,937,258.90	15,643,963.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	118,450,469.03	109,629,475.92	112,992,986.49
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)	118,450,469.03	109,629,475.92	112,992,986.49
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	11.5%	14.5%	13.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.8%	4.8%	4.6%

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

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

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

DATA ENTRY: All data are extracted or calculated

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	304,036.46	74,786,298.69	N/A	Met
Second Prior Year (2009-10)	1,686,562.40	71,062,753.85	N/A	Met
First Prior Year (2010-11)	(101,748.90)	70,952,741.90	0.1%	Met
Budget Year (2011-12) (Information only)	(6,463,116.80)	70,794,499.89		

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

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

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

Explanation:  
(required if NOT met)



9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	13,212,703.15	13,966,660.04	N/A	Met
Second Prior Year (2009-10)	9,076,015.53	14,270,696.50	N/A	Met
First Prior Year (2010-11)	13,693,724.91	15,765,711.90	N/A	Met
Budget Year (2011-12) (Information only)	15,663,963.00			

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

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	11,883	11,638	11,288
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 1 Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- 2 If you are the SELPA AU and are excluding special education pass-through funds:

No

- a. Enter the name(s) of the SELPA(s):

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1 Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	105,748,064.19	106,387,225.53	106,100,286.00
2 Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3 Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	105,748,064.19	106,387,225.53	106,100,286.00
4 Reserve Standard Percentage Level	3%	3%	3%
5 Reserve Standard - by Percent (Line B3 times Line B4)	3,172,441.93	3,191,616.77	3,183,008.58
6 Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7 District's Reserve Standard (Greater of Line B5 or Line B6)	3,172,441.93	3,191,616.77	3,183,008.58

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	9,200,846.20	1,535,036.22	(6,126,447.41)
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)	(1.53)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	9,200,844.67	1,535,036.22	(6,126,447.41)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.70%	1.44%	-5.77%
District's Reserve Standard (Section 10B, Line 7):	3,172,441.93	3,191,616.77	3,183,008.58
Status:	Met	Not Met	Not Met

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

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

- 1a STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard

Explanation:

(required if NOT met)

Deficit spending due to changes to State Budget, with guidance from SCCOE to build additional \$330 reduction per ADA should current temporary taxes expire. The District is working on multi-year budget plan that involves bargaining unit contract items. The District has asked for unit concessions and negotiations for 2011-12 are on-going.

## 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:

Certain positions funded from one-time ARRA and Ed Jobs Funds will revert back to General Fund as the one-time funds expire.

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

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2010-11)	(11,189,964.00)			
Budget Year (2011-12)	(12,779,906.91)	1,589,942.91	14.2%	Not Met
1st Subsequent Year (2012-13)	(13,309,594.00)	529,687.09	4.1%	Met
2nd Subsequent Year (2013-14)	(13,408,895.00)	99,301.00	0.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2010-11)				
Budget Year (2011-12)		0.00	0.0%	Not Met
1st Subsequent Year (2012-13)		0.00	0.0%	Not Met
2nd Subsequent Year (2013-14)		0.00	0.0%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2010-11)				
Budget Year (2011-12)		0.00	0.0%	Not Met
1st Subsequent Year (2012-13)		0.00	0.0%	Not Met
2nd Subsequent Year (2013-14)		0.00	0.0%	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)

Contribution to Transportation and Special Education increased as one time ARRA Funds expire.

- 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)

Not Applicable



- 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)

Not Applicable

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

Project Information:  
(required if YES)


## S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases	3	General Fund	General Fund 01 - 7439	243,420
Certificates of Participation	14	Federal QSCB Funds	Bonds Fund 21 - 7438 & 7439	25,000,000
General Obligation Bonds				
Supp Early Retirement Program	2	General Fund	General Fund 01 - 3900	995,186
State School Building Loans				
Compensated Absences				

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

SERP (7/1/09 - 7/1/13)	3	General Fund	General Fund 01 - 3900	713,085
SERP (7/1/10 - 7/1/14)	4	General Fund	General Fund 01 - 3900	486,768
Capital Lease - VOIP (7/1/09 - 7/1/13)	2	General Fund	General Fund 01 - 7439	356,986
COPS - Series B	4	General Fund	General Fund 01 - 7438 & 7439	5,000,000

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	98,678	98,678	98,678	65,785
Certificates of Participation	0	0	0	0
General Obligation Bonds				
Supp Early Retirement Program	497,593	497,593	497,593	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

SERP (7/1/09 - 7/1/13)	237,695	237,695	237,695	237,695
SERP (7/1/10 - 7/1/14)	121,692	121,692	121,692	121,692
Capital Lease - VOIP (7/1/09 - 7/1/13)	192,270	192,270	192,270	0
COPS - Series B	0	0	0	0

Total Annual Payments:

	1,147,928	1,147,928	1,147,928	425,172
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

--

---

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

---

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

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

No

2.

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

Explanation:  
(required if Yes)

--

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

ARUSD pays OPEB for only two retirees up to age 65. District obligations will end 2012-13 and 2017-18, respectively for the two retirees.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

72,800.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

72,800.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Estimated

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

- 5 OPEB Contributions

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

Budget Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

13,900.00

13,900.00

13,900.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

2

2

2

- d. Number of retirees receiving OPEB benefits

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

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

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

Yes

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

10,320,512.00

0.00

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)
562,839.00	562,839.00	562,839.00
10,320,512.00	10,484,657.00	10,229,746.00



## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	690.1	652.0	642.5	631.5

#### 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 with all bargaining units are on-going.

#### 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

475,199

7 Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No

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

Are any new costs from prior year settlements included in the budget?

No		
----	--	--

If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

--

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1.0%	1.0%	1.0%

**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)
Yes	No	No
No	No	No

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interm) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	319.5	316.1	316.1	316.1

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

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

No

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

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

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

Tentative Agreements for 2011-12 are pending. We anticipate no additional costs.

**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

145,076

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)
No	No	No

**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
0.5%	0.5%	0.5%

**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	No	No
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	87.0	76.0	76.0	76.0

**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.

Tentative Agreement for 2011-12 is pending for Management. Management has agreed to 5 furlough days pending agreement with the teachers union.

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)

Negotiations Not Settled

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

83,855

4 Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No

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

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

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

**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)
Yes	Yes	Yes



## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

Yes

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

No

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

No

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

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

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

Yes

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

Comments:  
(optional)

The CBO is new to the District since October 2010.

## School District Budget Criteria and Standards Review