Holtville

where tradition meets vision

2009-10 Estimated Actuals
2010-11 July 1 Budget
June 24, 2010

ANNUAL BUDGET REPORT:
July 1, 2010 Single Budget Adoption

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

Budget available for inspection at:

Place: Holtville Unified School District Office
Date: June 21, 2010

Public Hearing:

Place: HUSD Board Room
Date: June 24, 2010
Time: 6:30 p.m.

Adoption Date: June 24, 2010

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

Contact person for additional information on the budget reports:

Name: John-Paul Wells
Telephone: 760-356-2974

Title: Chief Business Official
E-mail: jpwells@holtville.k12.ca.us

Criteria and Standards Review Summary

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

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

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA balance includes sufficient reserves to enable our district to be in full compliance with the worker's compensation portion of Education Code 42141 without making excessive contributions.

( ) 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 24, 2010

For additional information on this certification, please contact:

Name: John-Paul Wells

Title: Chief Business Official

Telephone: 760-356-2974

E-mail: jpwells@holtville.k12.ca.us

HOLTVILLE UNIFIED SCHOOL DISTRICT
2009-10 ESTIMATED ACTUALS
2010-11 JULY BUDGET ADOPTION
June 24, 2010

Within this packet the Holtville Unified School District presents its 2009-10 Estimated Actuals Report, as well as its 2010-11 July Budget Adoption. Included within this report are the following required SACS financial statements:

- General Fund (Form 01)
- Adult Education Fund (Form 11)
- Cafeteria Fund (Form 13)
- Deferred Maintenance Fund (Form 14)
- Special Reserve Fund (Form 17)
- Building Fund (Form 21)
- Capital Facilities Fund (Form 25)
- State School Building Lease-Purchase Fund (Form 30)
- Debt Service Fund (Form 56)

In addition to the above, this report also includes the following supplemental forms:

- Budget Certification Page (Form CB)
- Health & Welfare/Worker's Compensation Certification Page (Form CC)
- Average Daily Attendance (Form A)
- Revenue Limit Summary (Form RL)
- Current Exp Formula/Min Classroom Compensation: Actuals (Form CEA)
- Current Exp Formula/Min Classroom Compensation: Budget (Form CEB)
- Lottery Report (Form L)
- Multiyear Projections (Form MYP)
- Summary of Interfund Activities: Est. Actuals (Form SIAA)
- Summary of Interfund Activities: Budget (Form SIAB)
- Special Education Maintenance of Effort Calculation
- Criteria and Standards Review (Form 01CS)
- SACS Technical Review Checks

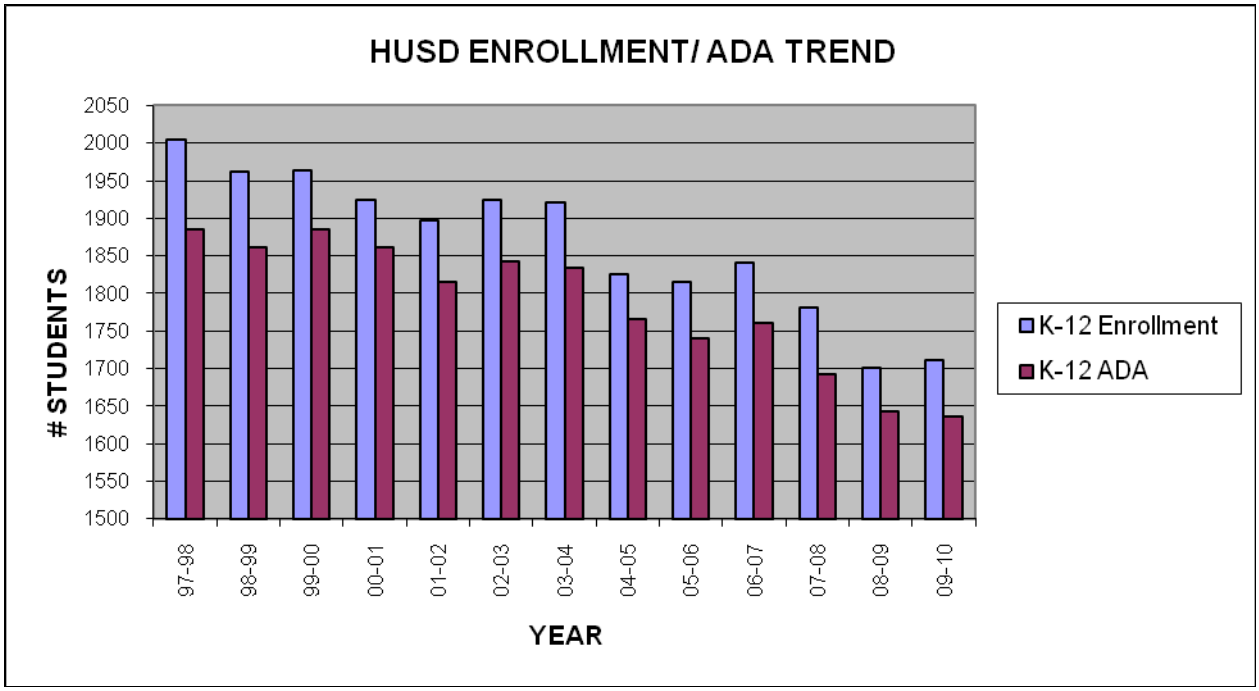
BACKGROUND – 2009-10 FISCAL YEAR

As the recent financial collapse of the national and state economies have continued, the Holtville Unified School District has buckled down in order to weather the storm. Over the 2009-10 fiscal year, the California state economy has continued to show little recovery from the massive amounts of job losses it has sustained since the beginning of the recession in 2008. According to most recent figures, California still holds the third highest unemployment rate in the nation, with a rate of 12.4%. Nationally, despite all of the spending on "economic stimulus", as well as the hiring of thousands of census

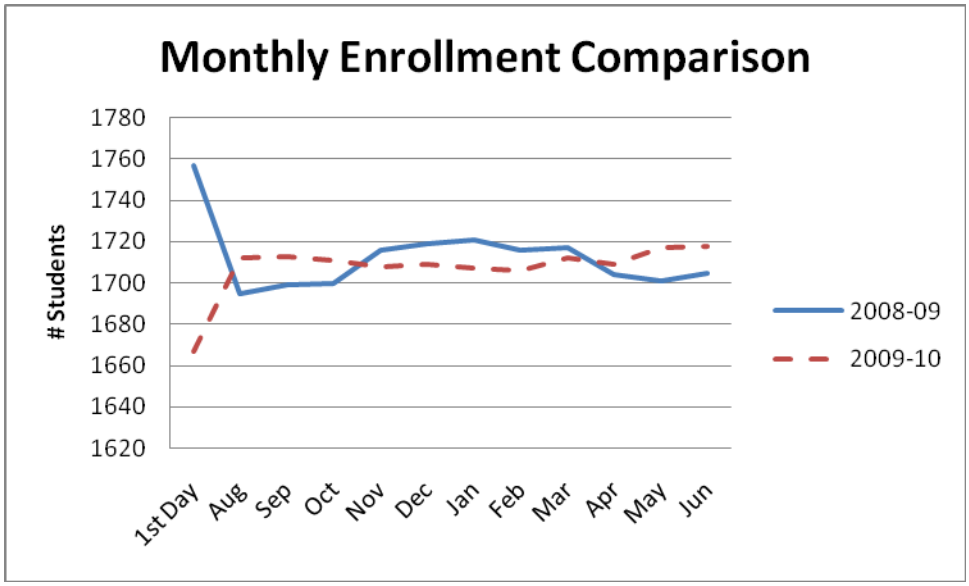
workers, the economy as a whole continues to be sluggish, if not stagnant. As of May, the national unemployment rate was 9.70%. Many experts believe that even the recent small decreases in the rate represent not an increase in employment, but frustrated job-seekers dropping out of the workforce.

The lack of job growth in the country and most notably in California has had a direct effect on the California state budget. A bad budget situation has only seemed to get worse, as revenue projections have come short of what were already low forecasts, the State's reliance upon federal dollars that are slow in coming, and the inability of the California legislature to take action in time to capture planned savings by the Governor. All of these factors have led to a 2009-10 fiscal year that has brought on an 18.355% deficit factor for school district Revenue Limits, along with a cut of $252.99 per unit of average daily attendance (ADA). These numbers are staggering, and are causing numerous school districts around the state to enter either qualified or negative status.

For Holtville Unified specifically, the 2009-10 school year provided mixed results. On the positive side, the District saw an increase in enrollment of 10 students on its California Basic Educational Data System (CBEDS) submission in October, totaling 1,711 students district-wide in 2009-10. Unfortunately, this slight uptick in enrollment did not translate into higher ADA, as attendance actually decreased in 2009-10 by approximately 8 ADA (a loss of approximately $41,500). The following graph illustrates an October enrollment versus ADA figures for the past decade at HUSD. It is important to remember that schools are funded by attendance, not enrollment, and that the attendance period lasts from the beginning of school through April.



The loss to ADA (in spite of increased enrollment) from 2008-09 to 2009-10 is likely due to the fluctuating enrollment the District experiences throughout the year. The following graph illustrates this concept. Though October CBEDS data shows an increase in enrollment in 2009-10, the enrollment sustained a greater level over the course of much of the year in 2008-09, causing attendance to increase over that period as well.



As for the financial impact of the economic downturn on HUSD, the effect has hit our district budget hard. The deficit factor of 18.355% alone cost HUSD $1.927 million, and the further RL cut of $252.99/ADA (based on 2008-09 ADA) slashed the budget another $428,000. All told, the District lost $2.355 million in 2009-10 due entirely to the economic state of affairs. Though this deficit was largely mitigated by California flexibility measures (approximately $1.70 million in restricted funds were made unrestricted), and stimulus dollars from the federal government (approximately $780,000 in one-time funds), the fact remains that the country's financial woes are having a direct effect on government budgets, and HUSD is no different. This report will show how HUSD has dealt with the fiscal issues in 2009-10 in more depth as it provides the District's estimated figures for the close of the fiscal year.

THE 2010-11 FISCAL YEAR – THE MAY REVISE AND BEYOND

Following up on his initial 2010-11 budget released in January of this year, the Governor has provided his latest update in the form of the May Revise. This budget is the Governor's last chance to provide formalized budget proposals to the Legislature, who now must come up with their own proposal. Though the state situation has seemed to deteriorate further form the time the January budget was presented, it appears that the May Revise shows little change for education, which appears to be more protected in the Governor's budget than other programs. Instead, it appears that the biggest losers in the newest 2010-11 budget are state welfare programs such as CalWORKS, state pre-school

and childcare programs, as well as in-home hospice care. These social programs have seen their budgets slashed significantly, with some being eliminated completely.

On the revenue side, the Governor has proposed no new taxes to accompany the $12.4 billion in cuts. Though this is welcome news to taxpayers and businesses across California, the move by the Governor sets the stage for what is likely to be a highly contentious battle over the budget between Democrats and Republicans in the Legislature, and the Governor. Clearly, in an election year that suggests strong anti-incumbent tones by the voting body, it will be very difficult for the Legislature to come to agreement with the Governor, who is termed out of office. In addition, California's predominantly liberal Legislature has already decried the severe cuts to social programs called for in the May Revise, and will likely look to a combination of new taxes and smaller cuts to pass a budget. This situation makes it abundantly clear that the passage of a California state budget on time will be nearly impossible, and instead could drag out for months.

Of particular interest to the education community is the status of Proposition 98, which sets a minimum level of funding for education. This guarantee is a highly complicated, and highly debated, topic of discussion between education advocates and the power players in Sacramento. Under the Proposition 98 formula, factors such as the State's General Fund tax revenues, state-wide per capita personal income, K-12 ADA, and prior Prop 98 funding levels are all taken into account. According to a recent presentation by the Legislative Analyst Office (LAO), the three current budget proposals available (one by the Governor, one by the State Assembly, and one by the State Senate) all agree on the Prop 98 level for 2009-10 to be approximately $50 billion for education. What is not agreed upon is the treatment of one-time funds used in the budget scheme – should they be applied to the 2009-10 fiscal year, thus increasing the minimum Prop 98 level for 2010-11, or deferred to the next fiscal year. This leads to a massive difference between the 3 proposals, as the Governor's 2010-11 budget funds education at roughly the same level as 2009-10, while the State Assembly budget increases education funding to $54.0 billion, and the State Senate plan comes somewhere in the middle at $51.2 million.

Though this report utilizes the figures provided by the Governor, the point of the above information boils down to a feeling by many that education may yet see a slight increase in funding. The Governor's budget, which is likely the worst-case scenario, will be fiercely contended by education advocates as not meeting the Prop 98 minimum guarantee. This is due to the Governor's contention that a constitutional maintenance factor does not exist to settle up Prop 98. Knowing this, the final budget will have to accomplish one of three possibilities – either 1) the Governor loses his battle and education funding is increased to cover Prop 98, or 2) the Governor wins by establishing that the Prop 98 guarantee has been covered by current 2009-10 funding levels, and no constitutional maintenance factor exists, or 3) the Governor wins by suspending Prop 98.

BREAKING DOWN THE NUMBERS

In attempting to present the information in this packet in a logical format, this report will report primarily on the General Fund, as it contains the bulk of the District's operations, then will tackle later on the other funds operated by HUSD. In each section, this narrative will provide estimated information for the close of 2009-10, then provide current budget projections for 2010-11, based upon staffing estimates and the information provided by School Services of California regarding the Governor's May Revise. Keep in mind that all figures in this report are estimates.

THE GENERAL FUND

The General Fund is the largest and most commonly used fund operated by the District. It is divided into two primary designations – Unrestricted and Restricted resources. Unrestricted funds are less inhibited by spending restrictions, and are primarily used to fund the District's day-to-day operations such as salaries/benefits, materials expenses, and utility expenses. Restricted funds, however, have a specific purpose and are tied to supplemental programs run by the District. Normally, Restricted Revenues are used by the District to supplement its core program. However, the 2009-10 budget situation was so severe, the State was forced to employ "flexibility" provisions on numerous State categorical programs, making many of them unrestricted.

UNRESTRICTED REVENUES

The bulk of Unrestricted monies are derived from the State Revenue Limit (RL) calculation. This calculation is determined by multiplying the District's Average Daily Attendance (ADA) by the District's base RL (determined by State). Local property taxes are then deducted, as well as state-imposed deficit factors (this is a cut), special education dollars for those students instructed by the Imperial County Office of Education's special education program, dollars generated from the State reduction of Public Employee Retirement System (PERS) costs, and 50% of in-lieu taxes received by the District.

As mentioned earlier, the poor economy has yielded drastic cuts, primarily to the RL, which again is unrestricted funding. These cuts affect Holtville Unified School District RL in the following manner:

- In **2009-10**, the RL cut equates to approximately $2.355 million -- $1.927 million lost by the 18.355% deficit, and another $428,000 further from the one-time $252.99/ADA cut.

- In **2010-11**, under the May Revise, the cuts to the RL total $1.909 million from the 18.355% RL deficit, along with an additional $329,000 in a one-time cut of $201/ADA. The total hit to the RL in 2010-11 is approximately $2.239 million.

In order to backfill the losses to the Unrestricted side of the Budget, the State has approved "flexibility" provisions which allow the District to transfer certain funds from the Restricted side of the Budget (less their cuts of course) to the Unrestricted portion. The following chart lists the State categorical programs that fall under this flexibility for the 2009-10 and 2010-11 fiscal years:

Flexible Program (To Unrestricted)	2009-10	2010-11
Deferred Maint	387,696.00	365,272.00
PE Teacher Incentive	88,045.00	88,045.00
Comm Based Eng Tutoring	19,017.00	19,017.00
Regional Occupation Prog	82,635.00	51,522.00
Adult Ed - 2009-10 Fiscal Year	215,353.00	169,371.00
Adult Ed - Prior Fiscal Years	223,427.00	0.00
School Safety/Violence Prevention	54,990.00	30,930.00
Arts and Music Program	26,338.00	26,086.00
CAHSEE Intensive Instruction	15,299.00	15,299.00
Supplemental School Counseling	70,431.00	66,595.00
Gifted and Talented Education	11,709.00	10,697.00
Instructional Materials Fund	98,775.00	98,775.00
Peer Assistance Review Program	16,983.00	8,248.00
SB472 Staff Development	18,441.00	16,000.00
Admin Staff Development	5,540.00	2,414.00
Pupil Retention Block	52,193.00	52,193.00
Professional Development Block	21,273.00	20,102.00
School Library Improvement Block	119,640.00	119,640.00
Supplemental Hourly Programs	176,247.00	134,276.00
	1,704,032.00	**1,294,482.00**

A couple of issues to note on the above figures are 1) the monies recovered by the flexibility option do NOT fully backfill the losses to the RL/unrestricted funding, and 2) the funding from these programs is now used to pay for normal operations – not the program for which the dollars were originally intended. Clearly, the District is going to do everything it can to continue services, but eventually, the money does run out. In addition, one can see a large reduction from one year to the next. This largely due to the flexibility of using prior year Adult Education Fund balances, which will take that account down to zero at 6/30/2010. Also, several programs in 2009-10 included re-appropriated carryover from the 2008-09 fiscal year, which artificially increased their balances in 2009-10. These figures return to "normal" in 2010-11.

As for changes in 2009-10 General Fund unrestricted revenues since the 2nd Interim, the biggest change comes in the form of a cut to State Revenues, where a significant cut was

enacted as a fix to the a prior budget problem. Though the details of this budget problem do not concern HUSD, the point of what happened at the State level is that American Recovery and Reinvestment Act (ARRA) funds were used to backfill the cut imposed on State Revenues. The cut, and subsequent backfill, totaled $123,460 in funds that shifted from unrestricted to restricted monies. Thus, though the net effect to the whole fund was zero, the unrestricted lost those funds through a series of cuts to unrestricted, flexible programs such as the Arts and Music Grant, the Supplemental School Counseling Grant, and the Safe Schools Grant.

Other adjustments to the unrestricted portion of 2009-10 General Fund revenues included the additional revenue from miscellaneous tax collections (50% of which is kept by the District, with the other 50% being offset within the RL calculation through a decrease in State Aid). In addition, local unrestricted revenues have decreased drastically by approximately $60,000 in 2009-10 due to the receipt of MAA funds.

The following table illustrates the current projections for State and Local Revenue from unrestricted sources.

Other State Revenue (Unrestricted)	2009-10	2010-11
K-3 Class Size Reduction	582,674.00	440,642.00
Unrestricted Lottery	184,651.00	184,652.00
Totals	**767,325.00**	**625,294.00**

Other Local Revenue (Unrestricted)	2009-10	2010-11
Interest	30,000.00	60,000.00
Medi-Cal Admin Activities (MAA)	83,720.00	0.00
All Other Local	11,280.00	6,300.00
Totals	**125,000.00**	**66,300.00**

Note that in the above table, the State Revenues reflect decreases due to the fact that K-3 Class Size Reduction (CSR) contains funds in 2009-10 that were re-appropriated from 2008-09 into the following year. Thus, its balance has been over-inflated in 2009-10.

In addition, it is important to note that the District received a sizeable amount in Local Revenues due to MAA activities. However, these funds are not guaranteed to be paid in any given year, so the District only recognizes them upon receipt. MAA funds are not included in the budget for any given year.

Finally, the District has also changed its budget in the 2009-10 fiscal year to account for an increase in Interfund transfers into the General Fund on the unrestricted side. As of the 2nd Interim report, the District only had planned to transfer the Adult Education prior

year ending fund balance (as is allowed by flexibility provisions). However, due to the cash crunch that is affecting all districts, including HUSD, the District has decided to transfer back to the General Fund the $365,000 sent to the Special Reserve Fund (#17) in 2008-09. These funds were originally sent to Fund# 17 to keep them separate, as they were originally intended for deferred maintenance projects within the District. However, it is clear the cuts have been so severe that safety measures must be taken. The remaining increase in the "transfers in" to the General Fund unrestricted revenues are some prior year deferred maintenance funds that were being maintained in their original fund (#14).

RESTRICTED REVENUES

With regard to the 2009-10 fiscal year, the bulk of restricted revenues have not changed since the 2nd Interim Report presented in March of this year. The biggest change on this side of the General Fund came in the form of Federal Revenues, where the inclusion of a new American Recovery and Reinvestment Act (ARRA) grant was provided in the Spring of 2010 in the amount of $123,460. However, this money was not "new" persay, as it merely backfilled a cut to a few of the newly flexible unrestricted programs such as the Arts and Music Grant, the Supplemental School Counseling Grant, and the Safe Schools Grant. For this reason, the net effect to the entire General Fund was $0, however, it did move the amount of $123,460 from the unrestricted side of the budget to the restricted.

For 2010-11, restricted revenues will be very similar to those in 2009-10 for those programs continuing. However, it is important to point out that the ARRA funding for Special Education, Title I, and State Fiscal Stabilization Funds are those which are slated to be spent out by June 30, 2010, and thus will not be a part of the 2010-11 budget. The grand total is approximately $323,000 lost due to exhaustion of ARRA funds.

The following programs are some of the budgeted restricted **Federal** funds 2010-11:

- Title I, Low Income (Regular) = $601,124
- Migrant Ed (Regular, ICOE Carryover, and Summer) = $189,549
- Even Start Family Literacy = $125,000
- Title IIA, Staff Development = $63,621
- Special Education, IDEA = $281,824
- Title III, Limited English Proficiency = $93,201
- Gear Up = $13,750

The following programs are some of the budgeted restricted **State** funds for 2010-11:

- Economic Impact Aid = $220,865
- Limited English Proficiency = $223,415
- Home to School Transportation (Regular + Special Ed) = $344,701
- Lottery Instructional Materials Fund = $24,108
- After School Education and Safety (ASES) = $155,268 (Finley), $137,434 (HMS)

- English Language Acquisition Program (ELAP) = $29,085
- Ag Vocational Incentive Program = $13,861

UNRESTRICTED CONTRIBUTIONS TO RESTRICTED PROGRAMS

Three programs currently run at a deficit on the restricted side of the General Fund, and thus, require contributions from the unrestricted portion of the budget to balance. It is important to note that these programs run at a deficit either because they are under-funded for the mandated work they do (Special Education), are designed to run off of unrestricted contributions only (Maintenance), or have been cut by the State in an effort to balance the budget (Transportation). For 2009-10, the following programs are estimated to require unrestricted contributions:

- Special Ed (in addition to RL transfer) = $117,371
- Ongoing Maintenance = $569,301
- Transportation = $44,895

Both Special Ed and the Ongoing Maintenance account are expected contributions. Special Ed has always required funds from the unrestricted budget, both at HUSD and nearly every other district as well. This is in large part due to a short fall between the amount of funding to the program and the increasing amount of required services. As for Maintenance, the account budget is a state-mandated contribution from the District's unrestricted budget (generally required to be equal to 3% of all General Fund expenditures). This year the District contributed more than its required 3%, due to a couple of much-needed projects – the Band Room at HHS in the summer of 2009, and the required repairs needed to get the electricity up-and-running again at HMS after the Easter earthquake.

In 2010-11, the same programs mentioned above will continue to receive contributions. The projected contributions are as follows:

- Special Ed (in addition to RL transfer) = $348,019
- Ongoing Maintenance = $238,126
- Home-to-School Transportation = $56,781

One will notice the severe drop off in the Maintenance Budget allowance for 2009-10. As part of the "flexibility" the State has given us, we are allowed to dip below the required 3%, down to 2% of all General Fund Expenditures to spend on Maintenance. While the District regrets having to make this decision preliminarily, the cuts to must be made to reduce the deficit to the District's General Fund.

UNRESTRICTED EXPENSES

First, with regard to 2009-10 unrestricted expenses in the General Fund, this report provides the final update prior to the close of the books. The following table provides a

summary of the changes per group of expenditures (certificated salaries, classified salaries, benefits, materials/supplies, professional services/reimbursements, equipment, and indirect costs).

Expense	09-10 Est. Actuals	09-10 2nd Interim	Variance
Certificated	5,493,468.00	5,685,137.00	-191,669.00
Classified	1,270,361.00	1,298,262.00	-27,901.00
Benefits	1,746,568.00	1,764,618.00	-18,050.00
Materials/Supplies	329,014.00	321,000.00	8,014.00
Prof Services	1,211,656.00	1,196,810.00	14,846.00
Equipment	-	-	-
Other Outgo/Indirect	-152,935.39	74,645.04	-227,580.43
Totals	9,898,131.61	10,340,472.04	-442,340.43

From the chart above, one can see that HUSD has decreased its total (expected) unrestricted expenditures for 2009-10 by approximately $442,000 since the 2nd Interim Report. The reason for this lies primarily within the variances for the certificated staff expense, along with the other outgo. Over $100,000 of the certificated variance comes from the shift caused by the newly awarded ARRA funds that shifted monies from the unrestricted side of the budget to the restricted. As mentioned in the revenue section above, the new ARRA allocation merely shifted revenues to the restricted side. So too, was the case for expenditures, as HUSD has moved staff expense into the restricted ARRA account to expend the new ARRA funds. In addition, the District also recouped nearly $60,000 in its certificated budget based on new projections for substitute and extra duty expense, and also from identifying half a counselor salary that should have been budgeted as a categorical expense from the beginning of the year (this saved an additional $30,000).

As for the other outgo variance, this is largely explained by eliminating the planned transfer to Special Reserve Fund# 17. The original plan was to separate these funds to recognize their original purpose – that is for deferred maintenance. However, due to cash concerns, HUSD feels it is more prudent to keep the funds within the General Fund for the time being. In addition, the District also moved capital lease expenditures into the 7000s (7438- Interest Expense and 7439 – Principal Expense) to correct an accounting error in the way these payments have been made. The sum of these two actions (-$320,000 for the elimination of transfer plus approximately $85,000 for the lease payments) explains that variance.

The rest of the unrestricted variances in the chart above, though smaller, can also be explained through actions taken by the District. Classified expense shrank primarily due to the removal of a classified staff member that was unable to fulfill a year contract. This saved over $23,000 to that budget. Benefits adjusted downward to follow the removal

both certificated and classified salaries (as previously discussed), and materials/supplies expenses and professional service/reimbursement expenditures were adjusted upward to accommodate for normal spending adjustments based on actual expenditures.

As for 2010-11 General Fund Unrestricted expenses, this preliminary budget represents the District's best estimates at this time. Salaries and benefits (objects 1000s, 2000s, and 3000s) were determined with the known staff that will be returning to the District, including their corresponding step and column increases.

Other 2010-11 expenses on the General Fund unrestricted side of the budget include supplies and operating expenses, as well as other outgo expenses. For supplies and operating expenses, the District has budgeted according to historical projections, keeping in mind rising costs in utilities, as electricity and water costs have continued to rise.

RESTRICTED EXPENSES

As was detailed earlier, the addition of the new ARRA funds (approximately $120,000 worth), caused significant changes from the Unrestricted portion of the Budget to the Restricted side. For that reason, expenditures too shifted. The following table shows the amounts of variance between this current budget and the 2nd Interim Report of March.

Expense	09-10 Est. Actuals	09-10 2nd Interim	Variance
Certificated	1,651,591.80	1,510,680.78	140,911.02
Classified	940,138.05	937,548.05	2,590.00
Benefits	627,280.94	600,612.57	26,668.37
Materials/Supplies	475,868.60	499,893.76	-24,025.16
Prof Services	672,349.96	591,030.03	81,319.93
Equipment	-	-	-
Other Outgo/Indirect	315,505.39	295,354.96	20,150.43
Totals	**4,682,734.74**	**4,435,120.15**	**247,614.59**

Looking at the above table, the large variance to certificated (along with benefits) again can be explained by the shifting of salaries and benefits to the restricted side of the General Fund with the new ARRA dollars (approximately $100,000). In addition, half the counselor salary mentioned earlier was transferred from the unrestricted to the restricted at an additional cost to the restricted certificated budget of approximately $30,000 in added expense. The remaining $10-11,000 in increased cost in the certificated side was added based upon substitute and extra duty cost estimates for the end of the fiscal year.

In addition, as actual cost data for 2009-10 has become more available toward the close of this fiscal year, the materials/supplies budget, along with the professional

services/conferences/reimbursements accounts also have been updated with revised estimates, based largely on actual expenditures. One reason why the 5000's category has gone up significantly (approximately $80,000), is due to repair costs (coded under object 5600), that have resulted from the earthquake damage, and subsequent expenses from the maintenance account. The 7000's series of expenses (indirect costs), go up whenever the total expenses on the restricted side of the General Fund increase. Thus, the increase in all other expenses explains the increase of approximately $20,000 in that category.

As for the restricted portion of the Budget in 2010-11, the District has budgeted all expected salaries and benefits for the upcoming year, as well as supplies and operating expenditures. Using the known staff, as well as the expected positions for the 2010-11 school year, certificated, classified, and benefits expenses have all been estimated according to those projections. Materials and other operating expenditures have been based upon historical spending patterns, as well as what can be reasonably afforded by each different categorical budget. The District has also attempted to project carryover within both the 2009-10 and 2010-11 budget years, though these numbers are largely dependent upon the needs of each categorical program, as well as the school sites' needs.

ENDING FUND BALANCES

For the 2009-10 Estimated Actual Report, the unrestricted side of the General Fund, is expected to end $388,260.84 in the black. Remember that the District has "raided" numerous categorical funds (including deferred maintenance project funds from the current and prior year), and made as many cuts as possible to achieve this amount. This has been done in preparation for the continued deficits to come. With a troubled economy showing little to no progress, reserves are needed to weather this storm. Knowing this, **the total reserve level is currently projected at 13.76%**. Of this balance, $437,426.32 has been set aside for the state-mandated 3% minimum reserve level, $2,500 to the Revolving Cash Account (roughly 0.02%), and $1,566,793.95 to the June Deferral (approximately 10.75%).

At the time of this report's issuance, the District is facing approximately a $1.576 million accounts receivable balance in its RL funds, through the form of the June Deferral. Since the reserves only cover $1.567 million of this amount, the District would technically be qualified in the event that the State disallows the recognition of this revenue. Currently, there is legislation that has been passed, and is awaiting the Governor's signature, for $800 million to be disbursed state-wide to reduce the enormity of the June Deferral. Preliminary estimates are that this could provide districts with approximately 18% of their scheduled July payment (approximately $235,000 for HUSD). If this holds true, it would reduce, but not eliminate the deferral, and would add some needed cash.

On the Restricted side of the 2008-09 Estimated Actuals, the report shows a deficit of roughly $108,000. As discussed earlier, the District has attempted to estimate carryover for several of its programs that will carry forward into 2010-11. Since budgets are so tight with the financial crunch, HUSD will have to continue to monitor the expected

carryover, and incorporate it into its 2010-11 budget, as was done for this report. Some notable carryover amounts expected are in Title I (approximately $103,000), Title III ($23,000), Lotto Instructional Materials (approximately 41,000), and Economic Impact Aid (approximately $36,000).

With regard to the 2009-10 July 1 Budget, it is currently estimated that the District will deficit spend in the Unrestricted portion of the General Fund by approximately $386,000. This deficit is entirely due to the tremendous deficit inflicted upon schools by the poor economy. Deficit reductions to the Revenue Limit, along with the further "one-time" cut of $201/ADA, from one year to the next make balancing the budget difficult, if not impossible. In Education, we are tied directly to the fate of the State economy, and the Budget of the State of California Government. Should these high deficits continue beyond the 2010-11 school year, and projections do not see a change, the District will have to take every measure to further scale back its staff and the services it provides. Though this is not a desirable option, it is reality where difficult times call for difficult measures. However, HUSD has been highly pro-active in trimming down its costs through certificated and classified retirement incentives, as well as through streamlining operational costs. This trend will have to continue.

For the 2010-11 July 1 Budget Adoption**, the total unrestricted reserve level is projected to equal 12.08%**. Of this balance, $402,641.34 has been set aside for the state-mandated 3% minimum reserve level, $2,500 to the Revolving Cash Account (roughly 0.02%), and $1,215,498.59 to the June Deferral (approximately 9.06%). If the cash disbursement continues similarly to 2010-11, the District will again have a significant June Deferral, of which only a portion will be covered by reserves. Hopefully, the economy will improve soon and bring relief to school districts.

As for the restricted portion of the 2010-11 General Fund budget, the District has attempted to project carryover. The carryover amounts are similar to those of the 2009-10 fiscal year, but are only the best guesses that the District has at this time.

VARIANCES BETWEEN THE 2008-09 AND 2009-10 BUDGET YEARS

Between the 2010-11 and the 2009-10 Budgets, there will be changes in order to accommodate lost revenues. These lost revenues come in the form primarily of ARRA funds, which helped to ease the District's budgets for the past two fiscal years. However, these funds were one-time in nature, and thus, the 2010-11 Budget must be adjusted to reflect this loss. The following helps to explain these variances.

<u>1000s Series (Certificated Expense)</u>:
For certificated expense, substitute and extra duty expenses were set at historical budget levels. 2009-10 estimated actual expenses for these expenses show lower spent in these categories, but the conservative thing to do is to estimate 2010-11 at historical data, so this represents a variance of approximately $57,000 in additional certificated expense in 2010-11. Step and column movement on the scale from returning staff in 2010-11 is

estimated to be approximately $105,000, which represents added expense. Finally, the District also offered an early retirement incentive which was accepted by 4 staff members, the savings for which is approximately $240,000, and also expects attrition of two positions for an additional savings of approximately $100,000.

2000s Series (Classified Expense):
The Classified Expense has changed in 2010-11 by roughly -$194,000. This can be explained partly by reducing overtime and eliminating completely the use of temporary workers for a savings of $35,000. In addition, several positions have been eliminated or significantly reduced, along with an early retirement savings program, in order to save an additional $55,000.

3000s Series (Benefits Expense):
Despite the large decrease in salaries, benefit costs have increased in the 2010-11 Budget over the 2009-10 figures by approximately $89,000. This is due for three primary reasons. First, the costs of the teacher early retirement program will be spent from this set of expenses (partially offsetting the savings gained in certificated expense). Second, the payroll rates have increased dramatically –unemployment insurance cost has more than doubled, the PERS rate has increased, and the District's worker compensation rate has also increased. Third, the District has budgeted an increase to the District's employer-paid portion of health insurance.

4000s Series (Materials/Supplies Expense):
Due to the severe budget cuts, the 2010-11 fiscal year will see drastic reduction in the amount of Unrestricted materials and supplies expense. This is just a fact that all districts will have to face. For this reason, the 2010-11 Budget shows a district-wide decrease of $361,000 to materials and supplies budgets. This is primarily due to the elimination of adopted materials (in 2009-10, HUSD adopted several grade levels' worth of English Language Arts materials, accounting for roughly half the difference). In addition, as the budget grows tighter, there is less carryover in the school sites' categorical budgets, and more of these funds must be committed to salaries and benefits. Nearly $52,000 in equipment purchases made in 2009-10 were one-time and will not be repeated in 2010-11. Also, all sites, and the maintenance and transportation departments will see a limited budget in 2010-11m as their supplies budget has been drastically reduced as well.

5000s Series (Professional Services/Consulting Expense):

Expenses under the 5,000s series have also been slashed in 2010-11, primarily focused within the restricted budget. Again, categorical programs will have to be self-sustaining, so numerous conferences and trainings that would otherwise be allowed, will be discontinued in 2010-11.

6000s Series (Equipment Expense):
There is no variance between fiscal years 2009-10 and 2010-11, as both budgets show zero expense in this series.

7000s Series (Other Outgo Expense):
The Other Outgo Expense category involves the indirect expenses that are recovered from the Restricted portion of the General Fund into the Unrestricted portion. The difference between 08-09 and 09-10 is roughly $38,000 less in expense. This is explained by the change in indirect charges, as there are fewer dollars in 2010-11 on the Restricted side than 2009-10.

MULTI-YEAR PROJECTIONS

Also included in this packet are multi-year projections for the 2011-12 and 2012-13 fiscal years. Clearly, the District cannot know the precise makeup of its fiscal position in one, let alone two years in the future. The District will forever be tied to the constantly changing economic and political factors that shape our environment today. However, in doing these projections, it provides the District a rough estimate as to how its financial position may look in the coming years and what will occur if assumptions hold true.

To arrive at these projections, several assumptions were made on both the revenue and expenditure sides of the equation. First, the District estimates that ADA should flatten out the next two years. In addition, the projections include estimates on the State funded COLA to District budgets. COLA is estimated to be 2.10% in 2011-12 and 2.40% in 2012-13. School Services of California estimated these figures in their latest multi-year projections bulletin. The percentages were added to the base revenue limit from the year previous and used in the Revenue Limit calculations, and were also added to other state revenues (as per the advice of SSC). For other revenues, there is expected to be no growth in Federal and Local Revenues throughout the projections.

As for expenditures, the District used current staffing predictions, step and column movements, and historical data to provide its best estimates on salary and benefit expenditure projections. Also, the District health & welfare cap is assumed to increase by 2.5% per year. Historical data shows that step and column increases for certificated staff are roughly 1.50% per year and 1.0% for classified staff per year. These amounts were added to the projections, as well as $0 for salary increases.

As for all other expenses (supplies, equipment, professional services, and other outgo), the District followed the School Services projection on the Consumer Price Index estimated increases of 2.40% in 2011-12 and 2.70% in 2012-13.

Over the next few years, the District will have to continue to monitor its financial position closely, especially in light of the difficulties we are facing in this economy. According to the multi-year projections, if the above assumptions hold true, HUSD will be a going concern for the next two fiscal years at least, though there will be deficits in the two out-years that will eat into reserves. Again, however, one must take these projections with a grain of salt, and realize that they are pure speculation.

OTHER FUNDS

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program has been closed for the bulk of the 2009-10 school year, as its funds have been lumped into the General Fund flexibility provisions. However, there are three Adult Ed categorically-funded programs that continue to operate. The 2009-10 Estimated Acutals ending balance is currently $10,741.01. This amount is likely a budget error, and will be flexed at the time of the 2009-10 Unaudited Actuals Report, which should eliminate the balance altogether for the Adult Ed Fund.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2009-10 Estimated Acutals ending balance is $163,948. The projected ending balance in the 2010-11 July 1 Budget Adoption is estimated at $135,931.

DEFERRED MAINTENANCE FUND

The Deferred Maintenance Fund (Fund 140) differs from the ongoing maintenance account in that it is meant to provide resources for long-term repairs, such as roofing, air conditioners, asbestos removal, etc. Like the Adult Ed Fund, the Deferred Maintenance Fund has been flexed to the General Fund to ease the RL cuts. For this reason, the $25,684 that remained in this fund at the beginning of the 2009-10 fiscal year will be flexed to the General Fund, driving this balance to $0 at year-end.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the general obligation bonds sold by the District under the authority of the 2003 City of Holtville election. In addition, the Fund also houses the Certificate of Participation (COP) issued by the District in 2006-07. The bond funds have contributed to the District-wide construction projects, while the COP funded the remaining expenses of the HHS Modernization project. All projects are completed, however, the District is still holding some funds for either possible projects, or to pay the COP debt until the last of the GO bonds is sold. In 2009-10 $310,000 was transferred to the Debt Service Fund to pay for the COP and Qualified Zone Academy Bond (QZAB) payments. The 2009-10 Estimated Acutals ending balance is $328,378. In 2010-11, the District expects to sell approximately $600,000 worth of bonds, and will transfer $310,000 to the Debt Service Fund to make payments on the District's COP and QZAB debt. Therefore, the projected ending balance for the 2010-11 July 1 Budget Adoption is estimated at $624,378.

SPECIAL RESERVE FUND

As mentioned earlier in this report, HUSD had established a Special Reserve Fund at the end of 2008-09 by transferring $365,272 from the General Fund to Fund# 17. This was done to protect the flexed deferred maintenance funds from being spent for purposes other than their original intent (i.e. building repairs). Unfortunately, because of the state cash flow issues that are now affecting the District, HUSD has opted to transfer these funds back to the General Fund. Therefore, this fund will also be brought to $0.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges are $2.63/square foot for residential construction and $0.42/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city, and can be used to fund projects within the District to accommodate new growth in student enrollment. The 2009-10 Estimated Acutals ending balance is $59,950. The projected ending balance in the 2010-11 July 1 Budget Adoption is estimated at $20,450.

STATE SCHOOL BUIDLING LEASE-PURCHASE FUND

The State Building Fund (Fund 300) holds the revenues and expenditures for state-approved construction projects, including modernization and new construction projects. This fund is nearly spent down, however, a few funds remain and need to be expended by prior bond expenditures (related directly to the construction projects for which the State monies were received). The 2009-10 Estimated Acutals ending balance is $937. The projected ending balance for the 2010-11 July 1 Budget Adoption is estimated to be $0.

THE DEBT SERVICE FUND

The Debt Service fund has just been added this year by HUSD in order to make payments for the 2006-07 COP issuance, as well as the 2007-08 Qualified Zone Academy Bond (QZAB) issuance. The 2009-10 Estimated Acutals ending balance is $60,765. The projected ending balance for the 2010-11 July 1 Budget Adoption is estimated at $111,492.

IN CLOSING

It is the recommendation of the Holtville Unified School District that the Governing Board approve the 2009-10 Estimated Actuals Report and adopt the 2010-11 July Budget Adoption as set forth in this report. Any questions or comments regarding this report may be directed toward John-Paul Wells, Chief Business Official of the Holtville Unified School District, via telephone (760-356-2974) or email (jpwells@holtville.k12.ca.us).

HOLTVILLE UNIFIED SCHOOL DISTRICT
2009-10 ESTIMATED ACTUALS

STATE REVENUE LIMIT

	STATE REVENUE LIMIT	UNRESTRICTED	RESTRICTED	TOTAL
8011	State Apportionment	6,249,258.00	-	6,249,258.00
8019	Revenue Limit State Aid - Prior Years	-	-	-
8021	Homeowners' Exemptions	29,694.00	-	29,694.00
8029	Other Subventions	-	-	-
8041	Current Secured Property Taxes	2,176,441.00	-	2,176,441.00
8042	Current Unsecured Property Taxes	186,051.00	-	186,051.00
8044	Supplemental Taxes	41,992.00	-	41,992.00
8045	Education Revenue Augmentation	(614,296.00)	-	(614,296.00)
8082	Other In-Lieu Taxes	10,650.00	-	10,650.00
8089	Non-Revenue Limit (50%) Adjustment	-	-	-
8091	Revenue Limit Transfer-Special Education	(165,049.00)	165,049.00	-
8092	PERS Reduction Transfer	61,160.00	-	61,160.00
	TOTAL REVENUE LIMIT	**$ 7,975,901.00**	**$ 165,049.00**	**$ 8,140,950.00**

FEDERAL REVENUE

	FEDERAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8181	Special Education IDEA, Part B	-	317,602.20	317,602.20
8181	Special Education IDEA, ARRA	-	185,293.98	185,293.98
8182	Special Education ARRA Preschool Grant 1	-	8,495.00	8,495.00
8182	Special Education ARRA Preschool Grant 2	-	6,009.00	6,009.00
8290	Title I	-	569,902.00	569,902.00
8290	Title I, ARRA	-	200,009.37	200,009.37
8290	Title I - Migrant Ed	-	204,427.00	204,427.00
8290	Title I - Migrant Ed Summer Program	-	104,725.00	104,725.00
8290	Even Start	-	125,000.00	125,000.00
8290	Non-PI Districts with PI Schools	-	4,111.81	4,111.81
8290	American Recovery/Reinvestment Act (ARRA)	-	123,460.00	123,460.00
8290	Voc & Appl Tech	-	15,033.00	15,033.00
8290	Safe & Drug Free Schools	-	7,627.00	7,627.00
8290	Title II, Part A (Teacher Quality)	-	89,410.39	89,410.39
8290	Title II, Part D (Technology)	-	7,251.86	7,251.86
8290	Title V (Innovative Strategies)	-	4,882.24	4,882.24
8290	Title III (Immigrant Education)	-	16,544.75	16,544.75
8290	Title III (Limited English Proficiency)	-	75,914.72	75,914.72
8290	Medi-Cal LEA Billing Option	-	5,103.00	5,103.00
8290	GearUp - HHS	-	13,750.00	13,750.00
8290	All Other Federal Revenues	1,031.00	-	1,031.00
	TOTAL FEDERAL FUNDS	**$ 1,031.00**	**$ 2,084,552.32**	**$ 2,085,583.32**

OTHER STATE REVENUE

	STATE REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8311	Economic Impact Aid (EIA)	-	196,950.06	196,950.06
8311	Limited English Proficiency (LEP)	-	199,223.95	199,223.95
8311	Home-To-School Transportation	-	375,493.00	375,493.00
8311	Special Education Transportation	-	10,854.00	10,854.00
8434	K-3 Class Size Reduction (CSR)	582,674.00	-	582,674.00
8550	Special Education Mandated Costs	-	-	-
8550	Mandated Costs Reimbursement	-	-	-
8560	California Lottery	184,651.00	29,583.00	214,234.00
8590	Oral Health Assessment	-	-	-
8590	Special Education Madated Cost Settlement	8,500.00	-	8,500.00
8590	CAHSEE Reimbursement	-	-	-
8590	CELDT Reimbursement	4,500.00	-	4,500.00
8590	After School Ed and Safety (ASES) - Finley	-	155,268.00	155,268.00
8590	After School Ed and Safety (ASES) - HMS	-	137,434.00	137,434.00
8590	Deferred Maintenance	387,696.00	-	387,696.00
8590	Physical Ed Teacher Incentive Program	88,045.00	-	88,045.00
8590	Com. Based Eng. Tutoring (CBET)	19,017.00	-	19,017.00
8590	Regional Occupation Program (ROP)	82,635.00	-	82,635.00
8590	English Language Acquisition (ELAP)	-	58,442.00	58,442.00
8590	Adult Education	215,353.00	-	215,353.00
8590	School Safety & Violence Prev., Grades 8-12	54,990.00	-	54,990.00
8590	Tobacco Use And Prevention (TUPE)	-	2,479.00	2,479.00
8590	Arts and Music Block Grant	26,338.00	-	26,338.00
8590	Agricultural Vocational Incentive Grants	-	15,515.00	15,515.00
8590	CAHSEE Intensive Instruction	15,299.00	-	15,299.00
8590	Supplemental School Counseling Program	70,431.00	-	70,431.00
8590	Gifted and Talented Education (GATE)	11,709.28	-	11,709.28
8590	Instructional Materials Realignment (AB1781)	98,775.00	-	98,775.00
8590	Peer Assistance Review (PAR)	16,983.00	-	16,983.00
8590	Staff Development - SB472 Math/ELA Training	18,441.00	-	18,441.00
8590	Staff Development - Principal Training	5,540.00	-	5,540.00
8590	Pupil Retention Block Grant	52,193.00	-	52,193.00
8590	Professional Development Block Grant	21,273.00	-	21,273.00
8590	School and Library Improvement Block Grant	119,640.00	-	119,640.00
8590	Summer School/After School Tutoring	176,247.00	-	176,247.00
8590	All Other State Revenues	4,146.00	-	4,146.00
	TOTAL OTHER STATE FUNDS	**$ 2,265,076.28**	**$ 1,181,242.01**	**$ 3,446,318.29**

OTHER LOCAL REVENUE

	LOCAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8660	Interest	30,000.00	-	30,000.00
8691	Plus: Misc. Funds Non Reserve Limit	10,650.00	-	10,650.00
8699	Medical Administrative Activities (MAA)	83,720.00	-	83,720.00
8699	Driver's Ed Training	1,600.00	-	1,600.00
8699	Pine House Rent	4,800.00	-	4,800.00
8699	HMS Parent Fundraiser Reimbursement	2,714.00	-	2,714.00
8699	HHS Parent Fundraiser Reimbursement	4,200.00	-	4,200.00
8699	All Other Local Revenues	6,480.00	-	6,480.00
8699	Even Start Parent Monies	-	1,635.00	1,635.00
8699	Microsoft Voucher Reimbursement (Sites)	-	79,877.23	79,877.23
8699	Microsoft Voucher Reimbursement (Govt Ent)	-	8,675.37	8,675.37
8699	Transportation Billing	-	9,750.00	9,750.00
8792	Special Ed SELPA Transfer	-	328,853.00	328,853.00
	TOTAL OTHER LOCAL FUNDS	**$ 144,164.00**	**$ 428,790.60**	**$ 572,954.60**

INTERNAL TRANSFERS

	INTERFUND TRANSFERS IN	UNRESTRICTED	RESTRICTED	TOTAL
8919	From: Fund 110 Adult Ed (Flex PY Balance)	223,427.31	-	223,427.31
8919	From: Fund 140 Def Maint (Flex PY Balance)	25,684.68	-	25,684.68
8919	From: Fund 170 Special Reserve (For Cash)	365,272.00	-	365,272.00
8990	Contributions from Restricted Rev (ELAP)	15,749.18	(15,749.18)	-
8990	Contributions from Restricted Rev (Ag Incentive)	1,654.00	(1,654.00)	-
8997	Transfers of Restricted Balances	-	-	-
8998	Categorical Flexibility Transfers	-	-	-
	TOTAL INTERFUND TRANSFERS IN	**$ 631,787.17**	**$ (17,403.18)**	**$ 614,383.99**

GRAND TOTAL - REVENUE	**$ 11,017,959.45**	**$ 3,842,230.75**	**$ 14,860,190.20**

SALARY COSTS

	CERTIFICATED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
1100	Classroom Teachers	4,347,475.00	1,181,660.80	5,529,135.80
1160	Substitute Teachers	77,800.00	45,180.00	122,980.00
1170	Extra-Duty Stipends For Teachers	70,800.00	148,457.00	219,257.00
1200	Certificated Pupil Support Salaries	199,742.00	222,778.00	422,520.00
1300	Certificated Supervisors / Administrators	655,751.00	53,516.00	709,267.00
1900	Other Certificated Salaries	141,900.00	-	141,900.00
	TOTAL CERTIFICATED	**$ 5,493,468.00**	**$ 1,651,591.80**	**$ 7,145,059.80**

	CLASSIFIED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
2100	Instructional Aides Salaries	54,837.00	380,640.05	435,477.05
2200	Classified Support Salaries	528,055.00	363,188.00	891,243.00
2300	Classified Supervisors / Administrators	88,368.00	69,247.00	157,615.00
2400	Clerical, Technical, & Office Staff	548,351.00	53,809.00	602,160.00
2900	Other Classified Salaries	50,750.00	37,436.00	88,186.00
2990	Work Study	-	35,818.00	35,818.00
	TOTAL CLASSIFIED	**$ 1,270,361.00**	**$ 940,138.05**	**$ 2,210,499.05**

BENEFIT COSTS

	EMPLOYEE BENEFITS	UNRESTRICTED	RESTRICTED	TOTAL
3101	STRS - Certificated	447,932.00	130,725.23	578,657.23
3102	STRS - Classified	-	-	-
3201	PERS - Certificated	5,472.00	4,728.00	10,200.00
3202	PERS - Classified	115,935.00	81,432.21	197,367.21
3301	Social Security / Medicare - Certificated	429.00	877.00	1,306.00
3302	Social Security / Medicare - Classified	78,416.00	52,250.37	130,666.37
3303	Medicare - Certificated	79,559.00	23,929.89	103,488.89
3304	Medicare - Classified	18,422.00	12,289.46	30,711.46
3401	Health and Welfare - Certificated	562,702.00	142,218.00	704,920.00
3402	Health and Welfare - Classified	156,978.00	121,968.00	278,946.00
3501	Unemployment Insurance - Certificated	16,472.00	4,972.73	21,444.73
3502	Unemployment Insurance - Classified	3,812.00	2,545.40	6,357.40
3601	Workers' Compensation - Certificated	65,053.00	19,574.20	84,627.20
3602	Workers' Compensation - Classified	15,055.00	11,091.45	26,146.45
3701	Retiree Benefits - Certificated	40,750.00	-	40,750.00
3702	Retiree Benefits - Classified	16,338.00	-	16,338.00
3801	PERS Reduction - Classified	2,016.00	1,747.00	3,763.00
3802	PERS Reduction - Classified	39,537.00	16,932.00	56,469.00
3901	Other Benefits - Certificated	-	-	-
3902	Other Benefits - Classified	81,690.00	-	81,690.00
	TOTAL BENEFITS	**$ 1,746,568.00**	**$ 627,280.94**	**$ 2,373,848.94**

STATUTORY: CONTRIBUTION RATES

Public Employees Retirement System ……	9.709 %
State Teachers Retirement System …. ……..……..	8.25 %
Social Security ……	6.20 %
Medicare ……..	1.45 %
Unemployment Insurance …….. .	.30 %
Workers' Compensation ……..	1.185 %

HEALTH & WELFARE: CONTRIBUTION RATES

Health and Welfare – Classified…….. ……...	$ 5,865.00
Health and Welfare – Certificated ……..….	$ 6,710.00
Health and Welfare – Classified Confidential……	$ 6,645.00
Health and Welfare – Certificated Management……	$ 6,645.00

MATERIAL AND SUPPLIES COSTS

	MATERIALS AND SUPPLIES	UNRESTRICTED	RESTRICTED	TOTAL
4100	Approved Textbooks and Core Materials	-	-	-
4200	Books and Other Reference Materials	155,950.00	900.00	156,850.00
4300	Materials & Supplies	146,764.00	427,160.70	573,924.70
4400	Non-Capitalized Equipment ($500-$5,000)	26,300.00	47,807.90	74,107.90
4700	Food	-	-	-
	TOTAL MATERIAL AND SUPPLIES	**$ 329,014.00**	**$ 475,868.60**	**$ 804,882.60**

OTHER OPERATING COSTS

	OTHER OPERATING EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
5200	Travel and Conference	37,250.00	104,265.29	141,515.29
5300	Dues and Memberships	16,200.00	535.00	16,735.00
5400	Property/Liability Insurance	90,118.00	-	90,118.00
5500	Operation and Housekeeping Services	11,000.00	15,000.00	26,000.00
5501	Natural Gas	8,000.00	-	8,000.00
5502	Electricity	500,000.00	-	500,000.00
5503	Water	150,000.00	-	150,000.00
5600	Rentals, Leases, and Repairs	40,760.00	300,110.00	340,870.00
5800	Professional Services	297,328.00	247,064.67	544,392.67
5860	County Contracts (Data Processing)	30,500.00	-	30,500.00
5900	Communications	30,500.00	5,375.00	35,875.00
	TOTAL OTHER OPERATING	**$ 1,211,656.00**	**$ 672,349.96**	**$ 1,884,005.96**

CAPITAL OUTLAY COSTS

	CAPITAL OUTLAY	UNRESTRICTED	RESTRICTED	TOTAL
6100	Site Improvements	-	-	-
6200	Building Improvements	-	-	-
6400	Capitalized Equipment ($5,000+)	-	-	-
6500	Equipment Replacement-Johnson Controls	-	-	-
	TOTAL CAPITAL OUTLAY	**$0.00**	**$ -**	**$ -**

OTHER OUTGO COSTS

	OTHER OUTGO	UNRESTRICTED	RESTRICTED	TOTAL
7222	Transfers of Apportionments to County Office	-	-	-
7310	Indirect Cost Recovery	(287,199.39)	287,199.39	-
7350	Direct Suppt/Indirect Cst for Interfund Changes	-	-	-
	DEBT SERVICE			
7438	Debt Service - Interest	24,049.00	5,979.00	30,028.00
7439	Debt Service - Principal	110,215.00	22,327.00	132,542.00
	INTERFUND TRANSFERS OUT			
7615	To: Fund 140 (Deferred Maintenance)	-	-	-
7619	To: Fund 110 (Ad Ed - Discretionary Block)	-	-	-
7619	To: Fund 170 (Special Reserve Fund - Maint)	-	-	-
	RESTRICTED RESERVES			
7699	Restricted Reserves	-	-	-
	TOTAL OTHER FINANCING	**(152,935.39)**	**315,505.39**	**162,570.00**

GRAND TOTAL - EXPENSES	**$ 9,898,131.61**	**$ 4,682,734.74**	**$ 14,580,866.35**

THE BOTTOM LINE (2009-10)

	UNRESTRICTED	RESTRICTED	TOTAL
Unaudited Beginning Balance July 1, 2009	1,618,460.83	389,620.05	2,008,080.88
Audit Adjustments / Restatements	(1.40)	1.40	-
Net Beginning Balance July 1, 2009	**$ 1,618,459.43**	**$ 389,621.45**	**$ 2,008,080.88**
ADD: INCOME	11,017,959.45	3,842,230.75	14,860,190.20
SUBTRACT: EXPENDITURES	(9,898,131.61)	(4,682,734.74)	(14,580,866.35)
Excess / (Deficiency)	**1,119,827.84**	**(840,503.99)**	**279,323.85**

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Special Education - SELPA	(117,371.00)	117,371.00	-
Ongoing & Major Maintenance	(569,301.00)	569,301.00	-
Home-to-School Transportation	(44,895.00)	44,895.00	-
			-
Total Contributions	(731,567.00)	731,567.00	-
Net Change in Fund Balance	**388,260.84**	**(108,936.99)**	**279,323.85**
Estimated Ending Balance June 30, 2010	**$ 2,006,720.27**	**$ 280,684.46**	**$ 2,287,404.73**

COMPONENTS OF THE ENDING BALANCE

	UNRESTRICTED	RESTRICTED	TOTAL
Revolving Cash	2,500.00		2,500.00
Economic Uncertainties 3%	437,426.32		437,426.32
P-2 Apportionment Deferral	1,566,793.95		1,566,793.95
Capital Improvements	-		-
Title I, Low Income		102,779.15	102,779.15
Title IIA, Teacher Training		87.00	87.00
Title III, Immigrant		1,652.58	1,652.58
Title III, Limited Eng Proficiency		23,100.87	23,100.87
Medi-Cal Billing Option		21,433.63	21,433.63
English Language Acquisition Program		24,768.90	24,768.90
Restricted Lotto - Instructional Materials		41,583.48	41,583.48
Economic Impact Aid		36,161.75	36,161.75
Limited English Proficiency		18,682.43	18,682.43
Microsoft Voucher Funds		10,434.67	10,434.67
			-
Estimated Ending Balance June 30, 2010	**$ 2,006,720.27**	**$ 280,684.46**	**$ 2,287,404.73**

HOLTVILLE UNIFIED SCHOOL DISTRICT
2010-11 JULY 1 BUDGET ADOPTION

STATE REVENUE LIMIT

	STATE REVENUE LIMIT	UNRESTRICTED	RESTRICTED	TOTAL
8011	State Apportionment	6,343,173.00	-	6,343,173.00
8019	Revenue Limit State Aid - Prior Years	-	-	-
8021	Homeowners' Exemptions	29,694.00	-	29,694.00
8029	Other Subventions	-	-	-
8041	Current Secured Property Taxes	2,176,441.00	-	2,176,441.00
8042	Current Unsecured Property Taxes	186,051.00	-	186,051.00
8044	Supplemental Taxes	41,992.00	-	41,992.00
8045	Education Revenue Augmentation	(614,296.00)	-	(614,296.00)
8082	Other In-Lieu Taxes	-	-	-
8089	Non-Revenue Limit (50%) Adjustment	-	-	-
8091	Revenue Limit Transfer-Special Education	(165,049.00)	165,049.00	-
8092	PERS Reduction Transfer	40,355.00	-	40,355.00
	TOTAL REVENUE LIMIT	**$ 8,038,361.00**	**$ 165,049.00**	**$ 8,203,410.00**

FEDERAL REVENUE

	FEDERAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8181	Special Education IDEA, Part B	-	281,824.00	281,824.00
8181	Special Education IDEA, ARRA	-	-	-
8182	Special Education ARRA Preschool Grant 1	-	-	-
8182	Special Education ARRA Preschool Grant 2	-	-	-
8290	Title I	-	601,124.15	601,124.15
8290	Title I, ARRA	-	-	-
8290	Title I - Migrant Ed	-	176,955.00	176,955.00
8290	Title I - Migrant Ed Summer Program	-	12,594.00	12,594.00
8290	Even Start	-	125,000.00	125,000.00
8290	Non-PI Districts with PI Schools	-	-	-
8290	American Recovery/Reinvestment Act (ARRA)	-	-	-
8290	Voc & Appl Tech	-	11,565.00	11,565.00
8290	Safe & Drug Free Schools	-	-	-
8290	Title II, Part A (Teacher Quality)	-	63,321.00	63,321.00
8290	Title II, Part D (Technology)	-	3,948.00	3,948.00
8290	Title V (Innovative Strategies)	-	-	-
8290	Title III (Immigrant Education)	-	12,672.00	12,672.00
8290	Title III (Limited English Proficiency)	-	93,200.87	93,200.87
8290	Medi-Cal LEA Billing Option	-	-	-
8290	GearUp - HHS	-	13,750.00	13,750.00
8290	All Other Federal Revenues	-	-	-
	TOTAL FEDERAL FUNDS	**$ -**	**$ 1,395,954.02**	**$ 1,395,954.02**

OTHER STATE REVENUE

	STATE REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8311	Economic Impact Aid (EIA)	-	220,865.00	220,865.00
8311	Limited English Proficiency (LEP)	-	223,415.00	223,415.00
8311	Home-To-School Transportation	-	333,847.00	333,847.00
8311	Special Education Transportation	-	10,854.00	10,854.00
8434	K-3 Class Size Reduction (CSR)	440,642.00	-	440,642.00
8550	Special Education Mandated Costs	-	-	-
8550	Mandated Costs Reimbursement	-	-	-
8560	California Lottery	184,652.00	24,108.00	208,760.00
8590	Oral Health Assessment	-	-	-
8590	Special Education Madated Cost Settlement	-	-	-
8590	CAHSEE Reimbursement	-	-	-
8590	CELDT Reimbursement	-	-	-
8590	After School Ed and Safety (ASES) - Finley	-	155,268.00	155,268.00
8590	After School Ed and Safety (ASES) - HMS	-	137,434.00	137,434.00
8590	Deferred Maintenance	365,272.00	-	365,272.00
8590	Physical Ed Teacher Incentive Program	88,045.00	-	88,045.00
8590	Com. Based Eng. Tutoring (CBET)	19,017.00	-	19,017.00
8590	Regional Occupation Program (ROP)	51,522.00	-	51,522.00
8590	English Language Acquisition (ELAP)	-	29,085.00	29,085.00
8590	Adult Education	169,371.00	-	169,371.00
8590	School Safety & Violence Prev., Grades 8-12	30,930.00	-	30,930.00
8590	Tobacco Use And Prevention (TUPE)	-	2,479.00	2,479.00
8590	Arts and Music Block Grant	26,086.00	-	26,086.00
8590	Agricultural Vocational Incentive Grants	-	13,861.00	13,861.00
8590	CAHSEE Intensive Instruction	15,299.00	-	15,299.00
8590	Supplemental School Counseling Program	66,595.00	-	66,595.00
8590	Gifted and Talented Education (GATE)	10,697.00	-	10,697.00
8590	Instructional Materials Realignment (AB1781)	98,775.00	-	98,775.00
8590	Peer Assistance Review (PAR)	8,248.00	-	8,248.00
8590	Staff Development - SB472 Math/ELA Training	16,000.00	-	16,000.00
8590	Staff Development - Principal Training	2,414.00	-	2,414.00
8590	Pupil Retention Block Grant	52,193.00	-	52,193.00
8590	Professional Development Block Grant	20,102.00	-	20,102.00
8590	School and Library Improvement Block Grant	119,640.00	-	119,640.00
8590	Summer School/After School Tutoring	134,276.00	-	134,276.00
8590	All Other State Revenues	-	-	-
	TOTAL OTHER STATE FUNDS	**$ 1,919,776.00**	**$ 1,151,216.00**	**$ 3,070,992.00**

OTHER LOCAL REVENUE

	LOCAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8660	Interest	60,000.00	-	60,000.00
8691	Plus: Misc. Funds Non Reserve Limit	-	-	-
8699	Medical Administrative Activities (MAA)	-	-	-
8699	Driver's Ed Training	1,500.00	-	1,500.00
8699	Pine House Rent	4,800.00	-	4,800.00
8699	HMS Parent Fundraiser Reimbursement	-	-	-
8699	HHS Parent Fundraiser Reimbursement	-	-	-
8699	All Other Local Revenues	-	-	-
8699	Even Start Parent Monies	-	-	-
8699	Microsoft Voucher Reimbursement (Sites)	-	-	-
8699	Microsoft Voucher Reimbursement (Govt Ent)	-	-	-
8699	Transportation Billing	-	7,060.00	7,060.00
8792	Special Ed SELPA Transfer	-	328,853.00	328,853.00
	TOTAL OTHER LOCAL FUNDS	**$ 66,300.00**	**$ 335,913.00**	**$ 402,213.00**

INTERNAL TRANSFERS

	INTERFUND TRANSFERS IN	UNRESTRICTED	RESTRICTED	TOTAL
8919	From: Fund 110 Adult Ed (Flex PY Balance)	-	-	-
8919	From: Fund 140 Def Maint (Flex PY Balance)	-	-	-
8919	From: Fund 170 Special Reserve (For Cash)	-	-	-
8990	Contributions from Restricted Rev (ELAP)	-	-	-
8990	Contributions from Restricted Rev (Ag Incentive)	-	-	-
8997	Transfers of Restricted Balances	-	-	-
8998	Categorical Flexibility Transfers	-	-	-
	TOTAL INTERFUND TRANSFERS IN	**$ -**	**$ -**	**$ -**

GRAND TOTAL - REVENUE	**$ 10,024,437.00**	**$ 3,048,132.02**	**$ 13,072,569.02**

SALARY COSTS

	CERTIFICATED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
1100	Classroom Teachers	4,428,340.00	808,046.00	5,236,386.00
1160	Substitute Teachers	100,800.00	33,000.00	133,800.00
1170	Extra-Duty Stipends For Teachers	104,300.00	142,134.00	246,434.00
1200	Certificated Pupil Support Salaries	173,123.00	226,511.00	399,634.00
1300	Certificated Supervisors / Administrators	756,885.00	48,516.00	805,401.00
1900	Other Certificated Salaries	141,900.00	-	141,900.00
	TOTAL CERTIFICATED	**$ 5,705,348.00**	**$ 1,258,207.00**	**$ 6,963,555.00**

	CLASSIFIED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
2100	Instructional Aides Salaries	35,000.00	333,248.00	368,248.00
2200	Classified Support Salaries	433,412.00	346,062.00	779,474.00
2300	Classified Supervisors / Administrators	88,368.00	70,147.00	158,515.00
2400	Clerical, Technical, & Office Staff	557,828.00	69,749.00	627,577.00
2900	Other Classified Salaries	49,000.00	30,525.00	79,525.00
2990	Work Study	-	2,965.00	2,965.00
	TOTAL CLASSIFIED	**$ 1,163,608.00**	**$ 852,696.00**	**$ 2,016,304.00**

BENEFIT COSTS

	EMPLOYEE BENEFITS	UNRESTRICTED	RESTRICTED	TOTAL
3101	STRS - Certificated	465,962.00	99,663.00	565,625.00
3102	STRS - Classified	-	-	-
3201	PERS - Certificated	5,924.00	5,748.00	11,672.00
3202	PERS - Classified	124,588.00	90,509.00	215,097.00
3301	Social Security / Medicare - Certificated	-	-	-
3302	Social Security / Medicare - Classified	72,144.00	52,559.00	124,703.00
3303	Medicare - Certificated	82,698.00	18,370.00	101,068.00
3304	Medicare - Classified	16,875.00	12,319.00	29,194.00
3401	Health and Welfare - Certificated	568,245.00	112,361.00	680,606.00
3402	Health and Welfare - Classified	163,745.00	115,632.00	279,377.00
3501	Unemployment Insurance - Certificated	38,158.00	8,816.00	46,974.00
3502	Unemployment Insurance - Classified	8,378.00	6,116.00	14,494.00
3601	Workers' Compensation - Certificated	88,506.00	19,926.00	108,432.00
3602	Workers' Compensation - Classified	18,662.00	13,674.00	32,336.00
3701	Retiree Benefits - Certificated	48,890.00	-	48,890.00
3702	Retiree Benefits - Classified	26,410.00	-	26,410.00
3801	PERS Reduction - Classified	1,280.00	-	1,280.00
3802	PERS Reduction - Classified	26,914.00	12,161.00	39,075.00
3901	Other Benefits - Certificated	43,965.00	-	43,965.00
3902	Other Benefits - Classified	93,944.00	-	93,944.00
	TOTAL BENEFITS	**$ 1,895,288.00**	**$ 567,854.00**	**$ 2,463,142.00**

STATUTORY: CONTRIBUTION RATES

Public Employees Retirement System ……	10.707 %
State Teachers Retirement System …. ……..……..	8.25 %
Social Security ……	6.20 %
Medicare ……..	1.45 %
Unemployment Insurance …….. .	.72 %
Workers' Compensation ……..	1.6037 %

HEALTH & WELFARE: CONTRIBUTION RATES

Health and Welfare – Classified…….. ……...	$ 6,290.00
Health and Welfare – Certificated ……..….	$ 6,710.00
Health and Welfare – Classified Confidential……	$ 6,645.00
Health and Welfare – Certificated Management……	$ 6,645.00

MATERIAL AND SUPPLIES COSTS

	MATERIALS AND SUPPLIES	UNRESTRICTED	RESTRICTED	TOTAL
4100	Approved Textbooks and Core Materials	-	-	-
4200	Books and Other Reference Materials	-	525.00	525.00
4300	Materials & Supplies	126,150.00	294,010.32	420,160.32
4400	Non-Capitalized Equipment ($500-$5,000)	5,000.00	17,598.29	22,598.29
4700	Food	-	-	-
	TOTAL MATERIAL AND SUPPLIES	**$ 131,150.00**	**$ 312,133.61**	**$ 443,283.61**

OTHER OPERATING COSTS

	OTHER OPERATING EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
5200	Travel and Conference	33,350.00	108,650.65	142,000.65
5300	Dues and Memberships	20,200.00	555.00	20,755.00
5400	Property/Liability Insurance	108,300.00	-	108,300.00
5500	Operation and Housekeeping Services	10,000.00	-	10,000.00
5501	Natural Gas	8,000.00	-	8,000.00
5502	Electricity	450,000.00	-	450,000.00
5503	Water	150,000.00	-	150,000.00
5600	Rentals, Leases, and Repairs	21,500.00	19,000.00	40,500.00
5800	Professional Services	209,350.00	205,539.66	414,889.66
5860	County Contracts (Data Processing)	35,000.00	-	35,000.00
5900	Communications	25,500.00	5,350.00	30,850.00
	TOTAL OTHER OPERATING	**$ 1,071,200.00**	**$ 339,095.31**	**$ 1,410,295.31**

CAPITAL OUTLAY COSTS

	CAPITAL OUTLAY	UNRESTRICTED	RESTRICTED	TOTAL
6100	Site Improvements	-	-	-
6200	Building Improvements	-	-	-
6400	Capitalized Equipment ($5,000+)	-	-	-
6500	Equipment Replacement-Johnson Controls	-	-	-
	TOTAL CAPITAL OUTLAY	**$0.00**	**$ -**	**$ -**

OTHER OUTGO COSTS

	OTHER OUTGO	UNRESTRICTED	RESTRICTED	TOTAL
7222	Transfers of Apportionments to County Office	-	-	-
7310	Indirect Cost Recovery	(289,008.66)	289,008.66	-
7350	Direct Suppt/Indirect Cst for Interfund Changes	-	-	-
	DEBT SERVICE			
7438	Debt Service - Interest	8,885.00	6,146.00	15,031.00
7439	Debt Service - Principal	81,121.00	28,635.00	109,756.00
	INTERFUND TRANSFERS OUT			
7615	To: Fund 140 (Deferred Maintenance)	-	-	-
7619	To: Fund 110 (Ad Ed - Discretionary Block)	-	-	-
7619	To: Fund 170 (Special Reserve Fund - Maint)	-	-	-
	RESTRICTED RESERVES			
7699	Restricted Reserves	-	-	-
	TOTAL OTHER FINANCING	**(199,002.66)**	**323,789.66**	**124,787.00**

GRAND TOTAL - EXPENSES	**$ 9,767,591.34**	**$ 3,653,775.58**	**$ 13,421,366.92**

THE BOTTOM LINE (2010-11)

	UNRESTRICTED	RESTRICTED	TOTAL
Estimated Beginning Balance July 1, 2010	2,006,720.27	280,684.46	2,287,404.73
Audit Adjustments / Restatements	-	-	-
Net Estimated Beg Balance July 1, 2010	**$ 2,006,720.27**	**$ 280,684.46**	**$ 2,287,404.73**
ADD: INCOME	10,024,437.00	3,048,132.02	13,072,569.02
SUBTRACT: EXPENDITURES	(9,767,591.34)	(3,653,775.58)	(13,421,366.92)
Excess / (Deficiency)	**256,845.66**	**(605,643.56)**	**(348,797.90)**

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Special Education - SELPA	(348,019.00)	348,019.00	-
Ongoing & Major Maintenance	(238,126.00)	238,126.00	-
Home-to-School Transportation	(56,781.00)	56,781.00	-
			-
Total Contributions	(642,926.00)	642,926.00	-
Net Change in Fund Balance	**(386,080.34)**	**37,282.44**	**(348,797.90)**
Estimated Ending Balance June 30, 2011	**$ 1,620,639.93**	**$ 317,966.90**	**$ 1,938,606.83**

COMPONENTS OF THE ENDING BALANCE

	UNRESTRICTED	RESTRICTED	TOTAL
Revolving Cash	2,500.00		2,500.00
Economic Uncertainties 3%	402,641.34		402,641.34
P-2 Apportionment Deferral	1,215,498.59		1,215,498.59
Capital Improvements	-		-
Title I, Low Income		102,779.15	102,779.15
Title IIA, Teacher Training		87.00	87.00
Title III, Immigrant		1,652.58	1,652.58
Title III, Limited Eng Proficiency		23,100.87	23,100.87
Medi-Cal Billing Option		6,287.63	6,287.63
English Language Acquisition Program		24,768.90	24,768.90
Restricted Lotto - Instructional Materials		41,583.48	41,583.48
Economic Impact Aid		69,586.99	69,586.99
Limited English Profciiency		37,685.63	37,685.63
Microsoft Voucher Funds		10,434.67	10,434.67
Estimated Ending Balance June 30, 2011	**$ 1,620,639.93**	**$ 317,966.90**	**$ 1,938,606.83**

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	7,975,901.00	165,049.00	8,140,950.00	8,038,361.00	165,049.00	8,203,410.00	0.8%
2) Federal Revenue		8100-8299	1,031.00	2,084,552.32	2,085,583.32	0.00	1,395,954.02	1,395,954.02	-33.1%
3) Other State Revenue		8300-8599	2,265,076.28	1,181,242.01	3,446,318.29	1,919,776.00	1,151,216.00	3,070,992.00	-10.9%
4) Other Local Revenue		8600-8799	144,164.00	428,790.60	572,954.60	66,300.00	335,913.00	402,213.00	-29.8%
5) TOTAL, REVENUES			10,386,172.28	3,859,633.93	14,245,806.21	10,024,437.00	3,048,132.02	13,072,569.02	-8.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,493,468.00	1,651,591.80	7,145,059.80	5,705,348.00	1,258,207.00	6,963,555.00	-2.5%
2) Classified Salaries		2000-2999	1,270,361.00	940,138.05	2,210,499.05	1,163,608.00	852,696.00	2,016,304.00	-8.8%
3) Employee Benefits		3000-3999	1,746,568.00	627,280.94	2,373,848.94	1,895,288.00	567,854.00	2,463,142.00	3.8%
4) Books and Supplies		4000-4999	329,014.00	475,868.60	804,882.60	131,150.00	312,133.61	443,283.61	-44.9%
5) Services and Other Operating Expenditures		5000-5999	1,211,656.00	672,349.96	1,884,005.96	1,071,200.00	339,095.31	1,410,295.31	-25.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	134,264.00	28,306.00	162,570.00	90,006.00	34,781.00	124,787.00	-23.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(287,199.39)	287,199.39	0.00	(289,008.66)	289,008.66	0.00	0.0%
9) TOTAL, EXPENDITURES			9,898,131.61	4,682,734.74	14,580,866.35	9,767,591.34	3,653,775.58	13,421,366.92	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			488,040.67	(823,100.81)	(335,060.14)	256,845.66	(605,643.56)	(348,797.90)	4.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	614,383.99	0.00	614,383.99	0.00	0.00	0.00	-100.0%
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	(714,163.82)	714,163.82	0.00	(642,926.00)	642,926.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,779.83)	714,163.82	614,383.99	(642,926.00)	642,926.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			388,260.84	(108,936.99)	279,323.85	(386,080.34)	37,282.44	(348,797.90)	-224.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,618,460.83	389,620.05	2,008,080.88	2,006,720.27	280,684.46	2,287,404.73	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,460.83	389,620.05	2,008,080.88	2,006,720.27	280,684.46	2,287,404.73	13.9%
d) Other Restatements		9795	(1.40)	1.40	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618,459.43	389,621.45	2,008,080.88	2,006,720.27	280,684.46	2,287,404.73	13.9%
2) Ending Balance, June 30 (E + F1e)			2,006,720.27	280,684.46	2,287,404.73	1,620,639.93	317,966.90	1,938,606.83	-15.2%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	280,684.46	280,684.46	0.00	317,966.90	317,966.90	13.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	437,426.32	0.00	437,426.32	402,641.34	0.00	402,641.34	-8.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	1,566,793.95	0.00	1,566,793.95	1,215,498.59	0.00	1,215,498.59	-22.4%
P-2 Apportionment Deferral	0000	9780				*1,215,498.59*		*1,215,498.59*	
P-2 Apportionment Deferral	0000	9780	*1,566,793.95*		*1,566,793.95*				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	2009-10 Estimated Actuals Restricted (B)	2009-10 Estimated Actuals Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	2010-11 Budget Restricted (E)	2010-11 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	6,249,258.00	0.00	6,249,258.00	6,343,173.00	0.00	6,343,173.00	1.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	29,694.00	0.00	29,694.00	29,694.00	0.00	29,694.00	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	2,176,441.00	0.00	2,176,441.00	2,176,441.00	0.00	2,176,441.00	0.0%
Unsecured Roll Taxes		8042	186,051.00	0.00	186,051.00	186,051.00	0.00	186,051.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	41,992.00	0.00	41,992.00	41,992.00	0.00	41,992.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(614,296.00)	0.00	(614,296.00)	(614,296.00)	0.00	(614,296.00)	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	10,650.00	0.00	10,650.00	0.00	0.00	0.00	-100.0%
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			8,079,790.00	0.00	8,079,790.00	8,163,055.00	0.00	8,163,055.00	1.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,049.00)		(165,049.00)	(165,049.00)		(165,049.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		165,049.00	165,049.00		165,049.00	165,049.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	61,160.00	0.00	61,160.00	40,355.00	0.00	40,355.00	-34.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			7,975,901.00	165,049.00	8,140,950.00	8,038,361.00	165,049.00	8,203,410.00	0.8%
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	502,896.18	502,896.18	0.00	281,824.00	281,824.00	-44.0%
Special Education Discretionary Grants		8182	0.00	14,504.00	14,504.00	0.00	0.00	0.00	-100.0%
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		1,525,639.14	1,525,639.14		1,088,815.02	1,088,815.02	-28.6%
Vocational and Applied Technology Education	3500-3699	8290		15,033.00	15,033.00		11,565.00	11,565.00	-23.1%
Safe and Drug Free Schools	3700-3799	8290		7,627.00	7,627.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,031.00	18,853.00	19,884.00	0.00	13,750.00	13,750.00	-30.8%
TOTAL, FEDERAL REVENUE			1,031.00	2,084,552.32	2,085,583.32	0.00	1,395,954.02	1,395,954.02	-33.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	2009-10 Estimated Actuals Restricted (B)	2009-10 Estimated Actuals Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	2010-11 Budget Restricted (E)	2010-11 Budget Total Fund col. D + E (F)	% Diff Column C & 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		375,493.00	375,493.00		333,847.00	333,847.00	-11.1%
Economic Impact Aid	7090-7091	8311		396,174.01	396,174.01		444,280.00	444,280.00	12.1%
Spec. Ed. Transportation	7240	8311		10,854.00	10,854.00		10,854.00	10,854.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	582,674.00	0.00	582,674.00	440,642.00	0.00	440,642.00	-24.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	184,651.00	29,583.00	214,234.00	184,652.00	24,108.00	208,760.00	-2.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		2,479.00	2,479.00		2,479.00	2,479.00	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		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,497,751.28	366,659.00	1,864,410.28	1,294,482.00	335,648.00	1,630,130.00	-12.6%
TOTAL, OTHER STATE REVENUE			2,265,076.28	1,181,242.01	3,446,318.29	1,919,776.00	1,151,216.00	3,070,992.00	-10.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	60,000.00	0.00	60,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
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	10,650.00	0.00	10,650.00	0.00	0.00	0.00	-100.0%
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	103,514.00	99,937.60	203,451.60	6,300.00	7,060.00	13,360.00	-93.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		328,853.00	328,853.00		328,853.00	328,853.00	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			144,164.00	428,790.60	572,954.60	66,300.00	335,913.00	402,213.00	-29.8%
TOTAL, REVENUES			10,386,172.28	3,859,633.93	14,245,806.21	10,024,437.00	3,048,132.02	13,072,569.02	-8.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,496,075.00	1,375,297.80	5,871,372.80	4,633,440.00	983,180.00	5,616,620.00	-4.3%
Certificated Pupil Support Salaries		1200	199,742.00	222,778.00	422,520.00	173,123.00	226,511.00	399,634.00	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	655,751.00	53,516.00	709,267.00	756,885.00	48,516.00	805,401.00	13.6%
Other Certificated Salaries		1900	141,900.00	0.00	141,900.00	141,900.00	0.00	141,900.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,493,468.00	1,651,591.80	7,145,059.80	5,705,348.00	1,258,207.00	6,963,555.00	-2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	54,837.00	380,640.05	435,477.05	35,000.00	333,248.00	368,248.00	-15.4%
Classified Support Salaries		2200	528,055.00	363,188.00	891,243.00	433,412.00	346,062.00	779,474.00	-12.5%
Classified Supervisors' and Administrators' Salaries		2300	88,368.00	69,247.00	157,615.00	88,368.00	70,147.00	158,515.00	0.6%
Clerical, Technical and Office Salaries		2400	548,351.00	53,809.00	602,160.00	557,828.00	69,749.00	627,577.00	4.2%
Other Classified Salaries		2900	50,750.00	73,254.00	124,004.00	49,000.00	33,490.00	82,490.00	-33.5%
TOTAL, CLASSIFIED SALARIES			1,270,361.00	940,138.05	2,210,499.05	1,163,608.00	852,696.00	2,016,304.00	-8.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	447,932.00	130,725.23	578,657.23	465,962.00	99,663.00	565,625.00	-2.3%
PERS		3201-3202	121,407.00	86,160.21	207,567.21	130,512.00	96,257.00	226,769.00	9.3%
OASDI/Medicare/Alternative		3301-3302	176,826.00	89,346.72	266,172.72	171,717.00	83,248.00	254,965.00	-4.2%
Health and Welfare Benefits		3401-3402	719,680.00	264,186.00	983,866.00	731,990.00	227,993.00	959,983.00	-2.4%
Unemployment Insurance		3501-3502	20,284.00	7,518.13	27,802.13	46,536.00	14,932.00	61,468.00	121.1%
Workers' Compensation		3601-3602	80,108.00	30,665.65	110,773.65	107,168.00	33,600.00	140,768.00	27.1%
OPEB, Allocated		3701-3702	57,088.00	0.00	57,088.00	75,300.00	0.00	75,300.00	31.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	41,553.00	18,679.00	60,232.00	28,194.00	12,161.00	40,355.00	-33.0%
Other Employee Benefits		3901-3902	81,690.00	0.00	81,690.00	137,909.00	0.00	137,909.00	68.8%
TOTAL, EMPLOYEE BENEFITS			1,746,568.00	627,280.94	2,373,848.94	1,895,288.00	567,854.00	2,463,142.00	3.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	155,950.00	900.00	156,850.00	0.00	525.00	525.00	-99.7%
Materials and Supplies		4300	146,764.00	427,160.70	573,924.70	126,150.00	294,010.32	420,160.32	-26.8%
Noncapitalized Equipment		4400	26,300.00	47,807.90	74,107.90	5,000.00	17,598.29	22,598.29	-69.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			329,014.00	475,868.60	804,882.60	131,150.00	312,133.61	443,283.61	-44.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,250.00	104,265.29	141,515.29	33,350.00	108,650.65	142,000.65	0.3%
Dues and Memberships		5300	16,200.00	535.00	16,735.00	20,200.00	555.00	20,755.00	24.0%
Insurance		5400 - 5450	90,118.00	0.00	90,118.00	108,300.00	0.00	108,300.00	20.2%
Operations and Housekeeping Services		5500	669,000.00	15,000.00	684,000.00	618,000.00	0.00	618,000.00	-9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,760.00	300,110.00	340,870.00	21,500.00	19,000.00	40,500.00	-88.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	327,828.00	247,064.67	574,892.67	244,350.00	205,539.66	449,889.66	-21.7%
Communications		5900	30,500.00	5,375.00	35,875.00	25,500.00	5,350.00	30,850.00	-14.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,211,656.00	672,349.96	1,884,005.96	1,071,200.00	339,095.31	1,410,295.31	-25.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	24,049.00	5,979.00	30,028.00	8,885.00	6,146.00	15,031.00	-49.9%
Other Debt Service - Principal		7439	110,215.00	22,327.00	132,542.00	81,121.00	28,635.00	109,756.00	-17.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,264.00	28,306.00	162,570.00	90,006.00	34,781.00	124,787.00	-23.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(287,199.39)	287,199.39	0.00	(289,008.66)	289,008.66	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(287,199.39)	287,199.39	0.00	(289,008.66)	289,008.66	0.00	0.0%
TOTAL, EXPENDITURES			9,898,131.61	4,682,734.74	14,580,866.35	9,767,591.34	3,653,775.58	13,421,366.92	-8.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget 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	614,383.99	0.00	614,383.99	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			614,383.99	0.00	614,383.99	0.00	0.00	0.00	-100.0%
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 Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(731,567.00)	731,567.00	0.00	(642,926.00)	642,926.00	0.00	0.0%
Contributions from Restricted Revenues		8990	17,403.18	(17,403.18)	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			(714,163.82)	714,163.82	0.00	(642,926.00)	642,926.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(99,779.83)	714,163.82	614,383.99	(642,926.00)	642,926.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	7,975,901.00	165,049.00	8,140,950.00	8,038,361.00	165,049.00	8,203,410.00	0.8%
2) Federal Revenue		8100-8299	1,031.00	2,084,552.32	2,085,583.32	0.00	1,395,954.02	1,395,954.02	-33.1%
3) Other State Revenue		8300-8599	2,265,076.28	1,181,242.01	3,446,318.29	1,919,776.00	1,151,216.00	3,070,992.00	-10.9%
4) Other Local Revenue		8600-8799	144,164.00	428,790.60	572,954.60	66,300.00	335,913.00	402,213.00	-29.8%
5) TOTAL, REVENUES			10,386,172.28	3,859,633.93	14,245,806.21	10,024,437.00	3,048,132.02	13,072,569.02	-8.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,733,594.00	2,883,338.35	8,616,932.35	5,708,831.00	2,172,492.92	7,881,323.92	-8.5%
2) Instruction - Related Services	2000-2999		989,012.00	217,225.00	1,206,237.00	1,061,491.00	257,123.00	1,318,614.00	9.3%
3) Pupil Services	3000-3999		292,459.00	679,418.00	971,877.00	238,522.00	662,244.00	900,766.00	-7.3%
4) Ancillary Services	4000-4999		153,451.00	0.00	153,451.00	166,790.00	0.00	166,790.00	8.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,116,933.61	287,199.39	1,404,133.00	1,242,520.34	289,008.66	1,531,529.00	9.1%
8) Plant Services	8000-8999		1,478,418.00	587,248.00	2,065,666.00	1,259,431.00	238,126.00	1,497,557.00	-27.5%
9) Other Outgo	9000-9999	Except 7600-7699	134,264.00	28,306.00	162,570.00	90,006.00	34,781.00	124,787.00	-23.2%
10) TOTAL, EXPENDITURES			9,898,131.61	4,682,734.74	14,580,866.35	9,767,591.34	3,653,775.58	13,421,366.92	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			488,040.67	(823,100.81)	(335,060.14)	256,845.66	(605,643.56)	(348,797.90)	4.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	614,383.99	0.00	614,383.99	0.00	0.00	0.00	-100.0%
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	(714,163.82)	714,163.82	0.00	(642,926.00)	642,926.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,779.83)	714,163.82	614,383.99	(642,926.00)	642,926.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			388,260.84	(108,936.99)	279,323.85	(386,080.34)	37,282.44	(348,797.90)	-224.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,618,460.83	389,620.05	2,008,080.88	2,006,720.27	280,684.46	2,287,404.73	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,460.83	389,620.05	2,008,080.88	2,006,720.27	280,684.46	2,287,404.73	13.9%
d) Other Restatements		9795	(1.40)	1.40	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618,459.43	389,621.45	2,008,080.88	2,006,720.27	280,684.46	2,287,404.73	13.9%
2) Ending Balance, June 30 (E + F1e)			2,006,720.27	280,684.46	2,287,404.73	1,620,639.93	317,966.90	1,938,606.83	-15.2%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	280,684.46	280,684.46	0.00	317,966.90	317,966.90	13.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	437,426.32	0.00	437,426.32	402,641.34	0.00	402,641.34	-8.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,566,793.95	0.00	1,566,793.95	1,215,498.59	0.00	1,215,498.59	-22.4%
P-2 Apportionment Deferral	0000	9780				*1,215,498.59*		*1,215,498.59*	
P-2 Apportionment Deferral	0000	9780	*1,566,793.95*		*1,566,793.95*				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	102,779.15	102,779.15
4035	NCLB: Title II, Part A, Teacher Quality	87.00	87.00
4201	NCLB: Title III, Immigrant Education Program	1,652.58	1,652.58
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	23,100.87	23,100.87
5640	Medi-Cal Billing Option	21,433.63	6,287.63
6286	English Language Acquisition Program, Teacher Training & Student A	24,768.90	24,768.90
6300	Lottery: Instructional Materials	41,583.48	41,583.48
7090	Economic Impact Aid (EIA)	36,161.75	69,586.99
7091	Economic Impact Aid: Limited English Proficiency (LEP)	18,682.43	37,685.63
9010	Other Local	10,434.67	10,434.67
Total, Legally Restricted Balance		280,684.46	317,966.90

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			1,067.18	1,051.25	1,051.25	1,051.25
a. Kindergarten	117.26	117.00				
b. Grades One through Three	331.85	332.00				
c. Grades Four through Six	358.26	358.00				
d. Grades Seven and Eight	243.88	244.00				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	0.00	0.00				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	17.25	17.00	14.14	17.25	17.25	17.25
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	1,068.50	1,068.00	1,081.32	1,068.50	1,068.50	1,068.50
HIGH SCHOOL						
4. General Education			544.61	551.69	551.69	551.69
a. Grades Nine through Twelve	528.05	528.00				
b. Continuation Education	23.64	24.00				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	0.00	0.00				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	15.96	16.00	17.61	15.96	15.96	15.96
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	567.65	568.00	562.22	567.65	567.65	567.65
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. High School	0.00	0.00	0.00	0.00	0.00	0.00
8. Special Education						
a. Special Day Class - Elementary	1.87	1.87	1.87	1.87	1.87	1.87
b. Special Day Class - High School	1.89	1.89	1.89	1.89	1.89	1.89
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	3.76	3.76	3.76	3.76	3.76	3.76
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	1,639.91	1,639.76	1,647.30	1,639.91	1,639.91	1,639.91
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	1,639.91	1,639.76	1,647.30	1,639.91	1,639.91	1,639.91
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0.00
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,106.05	6,367.05
2. Inflation Increase	0041	261.00	(24.00)
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,367.05	6,343.05
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,367.05	6,343.05
b. Revenue Limit ADA	0033	1,648.56	1,639.91
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	10,496,463.95	10,402,031.13
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	213.15	213.15
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	10,496,677.10	10,402,244.28
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	8,570,012.02	8,492,912.34
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	25,371.13	59,616.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	61,160.00	40,355.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(35,788.87)	19,261.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,534,223.15	8,512,173.34

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	1,830,532.00	1,819,882.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	1,830,532.00	1,819,882.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	6,703,691.15	6,692,291.34
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	26,096.00	19,472.00
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	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	- - -	(428,337.15)	(329,646.34)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(454,433.15)	(349,118.34)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	6,249,258.00	6,343,173.00
43. Less: Revenue Limit State Apportionment Receipts	- - -	4,673,391.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	1,575,867.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	19,106.00	19,106.00
46. California High School Exit Exam	9002	58,397.00	58,397.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	56,445.00	56,445.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		18,000.48	18,000.48
2. State Lottery Revenue	8560	184,651.00		29,583.00	214,234.00
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)		184,651.00	0.00	47,583.48	232,234.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	152,094.00			152,094.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	32,557.00			32,557.00
4. Books and Supplies	4000-4999	0.00		6,000.00	6,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		184,651.00	0.00	6,000.00	190,651.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	41,583.48	41,583.48

D. COMMENTS:

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,145,059.80	301	0.00	303	7,145,059.80	305	269,072.00		307	6,875,987.80	309
2000 - Classified Salaries	2,210,499.05	311	0.00	313	2,210,499.05	315	337,968.00		317	1,872,531.05	319
3000 - Employee Benefits (Excluding 3800)	2,313,616.94	321	57,088.00	323	2,256,528.94	325	132,441.00		327	2,124,087.94	329
4000 - Books, Supplies Equip Replace. (6500)	804,882.60	331	0.00	333	804,882.60	335	120,084.62		337	684,797.98	339
5000 - Services. . . & 7300 - Indirect Costs	1,884,005.96	341	0.00	343	1,884,005.96	345	52,390.05		347	1,831,615.91	349
				TOTAL	14,300,976.35	365			TOTAL	13,389,020.68	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program no incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	5,823,372.80	375
2. Salaries of Instructional Aides Per EC 41011	2100	408,477.05	380
3. STRS	3101 & 3102	469,614.23	382
4. PERS	3201 & 3202	47,180.21	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	115,020.72	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	666,585.00	385
7. Unemployment Insurance	3501 & 3502	18,643.13	390
8. Workers' Compensation Insurance	3601 & 3602	74,612.65	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		7,623,505.79	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		234,177.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		7,389,328.79	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		55.19%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.19%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	13,389,020.68	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	6,963,555.00	301	0.00	303	6,963,555.00	305	266,158.00		307	6,697,397.00	309
2000 - Classified Salaries	2,016,304.00	311	0.00	313	2,016,304.00	315	320,617.00		317	1,695,687.00	319
3000 - Employee Benefits (Excluding 3800)	2,422,787.00	321	75,300.00	323	2,347,487.00	325	145,572.00		327	2,201,915.00	329
4000 - Books, Supplies Equip Replace. (6500)	443,283.61	331	0.00	333	443,283.61	335	116,203.86		337	327,079.75	339
5000 - Services. . . & 7300 - Indirect Costs	1,410,295.31	341	0.00	343	1,410,295.31	345	37,064.14		347	1,373,231.17	349
				TOTAL	13,180,924.92	365			TOTAL	12,295,309.92	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program no incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	5,562,620.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	333,248.00	380
3. STRS	3101 & 3102	450,046.00	382
4. PERS	3201 & 3202	50,621.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	108,463.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	625,955.00	385
7. Unemployment Insurance	3501 & 3502	40,083.00	390
8. Workers' Compensation Insurance	3601 & 3602	92,421.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		7,263,457.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		242,357.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		7,021,100.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		57.10%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	57.10%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	12,295,309.92	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					614,383.99	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	223,427.31		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	25,684.68		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	365,272.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	310,000.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					310,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	924,383.99	924,383.99	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	310,000.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					310,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	310,000.00	310,000.00		

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	8,038,361.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,343.05	2.10%	6,476.25	2.40%	6,631.68
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		1,639.91	-0.23%	1,636.15	-0.01%	1,636.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		10,402,031.13	1.87%	10,596,116.44	2.39%	10,849,428.48
d. Other Revenue Limit (Form RL, lines 6 thru 14)		213.15	0.00%	213.15	0.00%	213.15
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		10,402,244.28	1.87%	10,596,329.59	2.39%	10,849,641.63
f. Deficit Factor (Form RL, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		8,492,912.34	1.87%	8,651,373.29	2.39%	8,858,189.91
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(165,049.00)	2.10%	(168,515.00)	2.40%	(172,559.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(289,502.34)	2.19%	(295,828.00)	2.40%	(302,928.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		8,038,361.00	1.85%	8,187,030.29	2.39%	8,382,702.91
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,919,776.00	2.10%	1,960,091.00	2.40%	2,007,133.00
4. Other Local Revenues	8600-8799	66,300.00	0.00%	66,300.00	0.00%	66,300.00
5. Other Financing Sources	8900-8999	(642,926.00)	-0.75%	(638,100.00)	2.70%	(655,329.00)
6. Total (Sum lines A1k thru A5)		9,381,511.00	2.07%	9,575,321.29	2.35%	9,800,806.91
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				5,705,348.00		5,790,928.00
b. Step & Column Adjustment				85,580.00		86,864.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,705,348.00	1.50%	5,790,928.00	1.50%	5,877,792.00
2. Classified Salaries						
a. Base Salaries				1,163,608.00		1,175,244.00
b. Step & Column Adjustment				11,636.00		11,752.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,163,608.00	1.00%	1,175,244.00	1.00%	1,186,996.00
3. Employee Benefits	3000-3999	1,895,288.00	2.50%	1,942,670.00	2.50%	1,991,237.00
4. Books and Supplies	4000-4999	131,150.00	2.40%	134,298.00	2.70%	137,924.00
5. Services and Other Operating Expenditures	5000-5999	1,071,200.00	9.16%	1,169,357.00	2.70%	1,200,930.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,006.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(289,008.66)	2.10%	(295,078.00)	2.40%	(302,160.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,767,591.34	1.53%	9,917,419.00	1.77%	10,092,719.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(386,080.34)		(342,097.71)		(291,912.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,006,720.27		1,620,639.93		1,278,542.22
2. Ending Fund Balance (Sum lines C and D1)		1,620,639.93		1,278,542.22		986,630.13
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	2,500.00		2,500.00		2,500.00
b. Designated for Economic Uncertainties	9770	402,641.34		408,453.00		415,746.00
c. Fund Balance Designations	9775, 9780	1,215,498.59		867,589.22		568,384.13
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,620,639.93		1,278,542.22		986,630.13

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	402,641.34		408,453.00		415,746.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		402,641.34		408,453.00		415,746.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Revenues: 2010-11 ADA is budgeted based upon 2009-10 P-2. Due to low fluctuation in enrollment recently, ADA is expected to remain relatively level throughout the projection. State revenues (including categorical funds) have expected COLA's of -.39% in 2010-11, 2.10% in 2011-12, and 2.40% in 2012-13 (as per projections provided by School Services of California). Federal and Local Revenues are expected to remain flat from 2010-11 on throughout the 3-year projection. Expenditures: Staff is expected to remain the same, with step/column increases budgeted at 1.50% for certificated staff, and 1.00% for classified staff (for both 2011-12 and 2012-13). This is based upon historical data from the District. For benefits, the District anticipates a 2.50% increase (based on half of a 5% increase -- as is required by district bargaining agreements). All remaining expenditures are expected to increase by the projected California Price Index factors provided by School Services of California -- 2.40% in 2011-12, and 2.70% in 2012-13.

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	165,049.00	2.10%	168,515.00	2.40%	172,559.00
2. Federal Revenues	8100-8299	1,395,954.02	0.00%	1,395,954.00	0.00%	1,395,954.00
3. Other State Revenues	8300-8599	1,151,216.00	2.10%	1,175,392.00	2.40%	1,203,601.00
4. Other Local Revenues	8600-8799	335,913.00	0.00%	335,913.00	0.00%	335,913.00
5. Other Financing Sources	8900-8999	642,926.00	-0.75%	638,100.00	2.70%	655,329.00
6. Total (Sum lines A1 thru A5)		3,691,058.02	0.62%	3,713,874.00	1.33%	3,763,356.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,258,207.00		1,277,080.00
b. Step & Column Adjustment				18,873.00		19,156.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,258,207.00	1.50%	1,277,080.00	1.50%	1,296,236.00
2. Classified Salaries						
a. Base Salaries				852,696.00		861,223.00
b. Step & Column Adjustment				8,527.00		8,621.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	852,696.00	1.00%	861,223.00	1.00%	869,844.00
3. Employee Benefits	3000-3999	567,854.00	2.50%	582,050.00	2.50%	596,601.00
4. Books and Supplies	4000-4999	312,133.61	2.40%	319,625.00	2.70%	328,255.00
5. Services and Other Operating Expenditures	5000-5999	339,095.31	6.93%	362,593.00	2.70%	372,383.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	34,781.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	289,008.66	2.10%	295,078.00	2.40%	302,160.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,653,775.58	1.20%	3,697,649.00	1.83%	3,765,479.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		37,282.44		16,225.00		(2,123.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		280,684.46		317,966.90		334,191.90
2. Ending Fund Balance (Sum lines C and D1)		317,966.90		334,191.90		332,068.90
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	317,966.90				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		334,191.90		332,068.90
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		317,966.90		334,191.90		332,068.90

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Revenues: 2010-11 ADA is budgeted based upon 2009-10 P-2. Due to low fluctuation in enrollment recently, ADA is expected to remain relatively level throughout the projection. State revenues (including categorical funds) have expected COLA's of -.39% in 2010-11, 2.10% in 2011-12, and 2.40% in 2012-13 (as per projections provided by School Services of California). Federal and Local Revenues are expected to remain flat from 2010-11 on throughout the 3-year projection. Expenditures: Staff is expected to remain the same, with step/column increases budgeted at 1.50% for certificated staff, and 1.00% for classified staff (for both 2011-12 and 2012-13). This is based upon historical data from the District. For benefits, the District anticipates a 2.50% increase (based on half of a 5% increase -- as is required by district bargaining agreements). All remaining expenditures are expected to increase by the projected California Price Index factors provided by School Services of California -- 2.40% in 2011-12, and 2.70% in 2012-13.

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	8,203,410.00	1.85%	8,355,545.29	2.39%	8,555,261.91
2. Federal Revenues	8100-8299	1,395,954.02	0.00%	1,395,954.00	0.00%	1,395,954.00
3. Other State Revenues	8300-8599	3,070,992.00	2.10%	3,135,483.00	2.40%	3,210,734.00
4. Other Local Revenues	8600-8799	402,213.00	0.00%	402,213.00	0.00%	402,213.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		13,072,569.02	1.66%	13,289,195.29	2.07%	13,564,162.91
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				6,963,555.00		7,068,008.00
b. Step & Column Adjustment				104,453.00		106,020.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,963,555.00	1.50%	7,068,008.00	1.50%	7,174,028.00
2. Classified Salaries						
a. Base Salaries				2,016,304.00		2,036,467.00
b. Step & Column Adjustment				20,163.00		20,373.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,016,304.00	1.00%	2,036,467.00	1.00%	2,056,840.00
3. Employee Benefits	3000-3999	2,463,142.00	2.50%	2,524,720.00	2.50%	2,587,838.00
4. Books and Supplies	4000-4999	443,283.61	2.40%	453,923.00	2.70%	466,179.00
5. Services and Other Operating Expenditures	5000-5999	1,410,295.31	8.63%	1,531,950.00	2.70%	1,573,313.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	124,787.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		13,421,366.92	1.44%	13,615,068.00	1.79%	13,858,198.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(348,797.90)		(325,872.71)		(294,035.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,287,404.73		1,938,606.83		1,612,734.12
2. Ending Fund Balance (Sum lines C and D1)		1,938,606.83		1,612,734.12		1,318,699.03
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	320,466.90		2,500.00		2,500.00
b. Designated for Economic Uncertainties	9770	402,641.34		408,453.00		415,746.00
c. Fund Balance Designations	9775, 9780	1,215,498.59		867,589.22		568,384.13
d. Undesignated/Unappropriated Balance	9790	0.00		334,191.90		332,068.90
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,938,606.83		1,612,734.12		1,318,699.03

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	402,641.34		408,453.00		415,746.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		402,641.34		408,453.00		415,746.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		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)		1,636.15		1,639.91		1,639.76
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		13,421,366.92		13,615,068.00		13,858,198.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		13,421,366.92		13,615,068.00		13,858,198.00
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)		402,641.01		408,452.04		415,745.94
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)		402,641.01		408,452.04		415,745.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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): 1,636

District's ADA Standard Percentage Level: **1.0%**

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 Original Budget (Use Form RL, Line 5b)	Revenue Limit (Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2007-08)	1,768.89	1,768.53	0.0%	Met
Second Prior Year (2008-09)	1,699.32	1,697.93	0.1%	Met
First Prior Year (2009-10)	1,647.30	1,648.56	N/A	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	1,639.91			

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): 1,636

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2007-08)	1,841	1,781	3.3%	Not Met
Second Prior Year (2008-09)	1,779	1,701	4.4%	Not Met
First Prior Year (2009-10)	1,700	1,711	N/A	Met
Budget Year (2010-11)	1,705			

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 NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District's enrollment spiked in 2007-08, then fell sharply and unexpectedly due to the closure of a trailer park within the city limits. Consequently, numerous students were lost over a a 2-year period. The District attempts to budget enrollment as conservatively as possible, however, the closure fo the trailer park, along with the lack of new housing in Holtville has made estimating enrollment a difficult task. In such a small town, even the smallest variations in population have a drastic impact on district enrollment.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	1,694	1,781	95.1%
Second Prior Year (2008-09)	1,644	1,701	96.6%
First Prior Year (2009-10)	1,636	1,711	95.6%
		Historical Average Ratio:	95.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.3%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	1,636	1,705	96.0%	Met
1st Subsequent Year (2011-12)	1,640	1,705	96.2%	Met
2nd Subsequent Year (2012-13)	1,640	1,705	96.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,367.05	6,343.05	6,476.25	6,631.68
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	5,198.38	5,178.78	5,287.53	5,414.44
d. Prior Year Funded BRL per ADA		5,198.38	5,178.78	5,287.53
e. Difference (Step 1c minus Step 1d)		(19.60)	108.75	126.91
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.38%	2.10%	2.40%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	1,648.56	1,639.91	1,636.15	1,636.00
b. Prior Year Revenue Limit (Funded) ADA		1,648.56	1,639.91	1,636.15
c. Difference (Step 2a minus Step 2b)		(8.65)	(3.76)	(0.15)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.52%	-0.23%	-0.01%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-0.90%	1.87%	2.39%
Revenue Limit Standard (Step 3, plus/minus 1%):		**-1.90% to .10%**	**.87% to 2.87%**	**1.39% to 3.39%**

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	1,830,532.00	1,819,882.00	1,819,882.00	1,819,882.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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 (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	8,079,790.00	8,163,055.00	8,311,192.00	8,506,865.00
District's Projected Change in Revenue Limit:		1.03%	1.81%	2.35%
Revenue Limit Standard:		**-1.90% to .10%**	**.87% to 2.87%**	**1.39% to 3.39%**
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The variance is due to the large cuts in the current year (2009-10). According to all current projections, the cuts to education are not as severe in 2010-11 as in 2009-10.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2007-08)	9,013,185.91	10,079,946.39	89.4%
Second Prior Year (2008-09)	8,959,453.19	9,984,317.14	89.7%
First Prior Year (2009-10)	8,510,397.00	9,898,131.61	86.0%
		Historical Average Ratio:	88.4%

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.4% to 91.4%**	**85.4% to 91.4%**	**85.4% to 91.4%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2010-11)	8,764,244.00	9,767,591.34	89.7%	Met
1st Subsequent Year (2011-12)	8,908,842.00	9,917,419.00	89.8%	Met
2nd Subsequent Year (2012-13)	9,056,025.00	10,092,719.00	89.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.90%	1.87%	2.39%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.90% to 9.10%**	**-8.13% to 11.87%**	**-7.61% to 12.39%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.90% to 4.10%	-3.13% to 6.87%	-2.61% to 7.39%

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 (2009-10)	2,085,583.32		
Budget Year (2010-11)	1,395,954.02	-33.07%	Yes
1st Subsequent Year (2011-12)	1,395,954.00	0.00%	No
2nd Subsequent Year (2012-13)	1,395,954.00	0.00%	No

Explanation: (required if Yes)
The large difference between the 2009-10 and subsequent years is a result of carryover funds on the Restricted side of the budget. For most federal funds, they require that revenues not spent in the current year be deferred to the next. Because of this, there usually is a significant amount of revenue in the current year that resulted from carryover/deferred revenue. In addition, the District also received one-time funds from the federal American Recovery and Reinvestment Act (ARRA), which were recognized in fiscal year 2009-10.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2009-10)	3,446,318.29		
Budget Year (2010-11)	3,070,992.00	-10.89%	Yes
1st Subsequent Year (2011-12)	3,135,483.00	2.10%	No
2nd Subsequent Year (2012-13)	3,210,734.00	2.40%	No

Explanation: (required if Yes)
The drop-off in State revenues seen above are due to the re-appropriation of several categorical funds from the fiscal year 2008-09, to 2009-10.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2009-10)	572,954.60		
Budget Year (2010-11)	402,213.00	-29.80%	Yes
1st Subsequent Year (2011-12)	402,213.00	0.00%	No
2nd Subsequent Year (2012-13)	402,213.00	0.00%	No

Explanation: (required if Yes)
The large decrease in local revenues from the current year 2009-10, to the first budget year 2010-11, can be attributed to the inclusion of Medi-Cal Administrative Activities (MAA) funds, as well as Microsoft Voucher funds. MAA funds are year-to-year, and are never guaranteed, and thus are not included in subsequent budgets. As for Microsoft funds, they are expected to be fully expended in the current year (2009-10), and are one-time.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2009-10)	804,882.60		
Budget Year (2010-11)	443,283.61	-44.93%	Yes
1st Subsequent Year (2011-12)	453,923.00	2.40%	No
2nd Subsequent Year (2012-13)	466,179.00	2.70%	No

Explanation: (required if Yes)
Though the District does its best in accurately budgeting its expenses, the $800,000 budgeted in the current year 2009-10 is likely to not be fully expended. In addition, it includes much one-time spending on the Restricted side of the budget, as much of it is either one-time funding (ie. Microsoft funds), or is carryover on the Restricted side of the budget which expands the materials/supplies budget.

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

First Prior Year (2009-10)	1,884,005.96		
Budget Year (2010-11)	1,410,295.31	-25.14%	Yes
1st Subsequent Year (2011-12)	1,531,950.00	8.63%	Yes
2nd Subsequent Year (2012-13)	1,573,313.00	2.70%	No

Explanation: (required if Yes)
Though the District does its best in accurately budgeting its expenses, the $1,884,000 budgeted in the current year 2009-10 is likely to not be fully expended. In addition, it includes much one-time spending on the Restricted side of the budget, as much of it is carryover on the Restricted side of the budget which expands the professional services/conferences/reimbursement budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2009-10)	6,104,856.21		
Budget Year (2010-11)	4,869,159.02	-20.24%	Not Met
1st Subsequent Year (2011-12)	4,933,650.00	1.32%	Met
2nd Subsequent Year (2012-13)	5,008,901.00	1.53%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2009-10)	2,688,888.56		
Budget Year (2010-11)	1,853,578.92	-31.07%	Not Met
1st Subsequent Year (2011-12)	1,985,873.00	7.14%	Met
2nd Subsequent Year (2012-13)	2,039,492.00	2.70%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
The large difference between the 2009-10 and subsequent years is a result of carryover funds on the Restricted side of the budget. For most federal funds, they require that revenues not spent in the current year be deferred to the next. Because of this, there usually is a significant amount of revenue in the current year that resulted from carryover/deferred revenue. In addition, the District also received one-time funds from the federal American Recovery and Reinvestment Act (ARRA), which were recognized in fiscal year 2009-10.

Explanation: Other State Revenue (linked from 6B if NOT met)
The drop-off in State revenues seen above are due to the re-appropriation of several categorical funds from the fiscal year 2008-09, to 2009-10.

Explanation: Other Local Revenue (linked from 6B if NOT met)
The large decrease in local revenues from the current year 2009-10, to the first budget year 2010-11, can be attributed to the inclusion of Medi-Cal Administrative Activities (MAA) funds, as well as Microsoft Voucher funds. MAA funds are year-to-year, and are never guaranteed, and thus are not included in subsequent budgets. As for Microsoft funds, they are expected to be fully expended in the current year (2009-10), and are one-time.

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)
Though the District does its best in accurately budgeting its expenses, the $800,000 budgeted in the current year 2009-10 is likely to not be fully expended. In addition, it includes much one-time spending on the Restricted side of the budget, as much of it is either one-time funding (ie. Microsoft funds), or is carryover on the Restricted side of the budget which expands the materials/supplies budget.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Though the District does its best in accurately budgeting its expenses, the $1,884,000 budgeted in the current year 2009-10 is likely to not be fully expended. In addition, it includes much one-time spending on the Restricted side of the budget, as much of it is carryover on the Restricted side of the budget which expands the professional services/conferences/reimbursement budget.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	13,421,366.92			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	13,421,366.92	134,213.67	238,126.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 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[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1.	District's Available Reserves Amount (resources 0000-1999)			
	a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	466,389.34	460,484.04	437,426.32
	b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)		(1.01)	
	d. Available Reserves (Lines 1a through 1c)	466,389.34	460,483.03	437,426.32
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	15,550,742.74	15,349,456.93	14,580,866.35
	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)	15,550,742.74	15,349,456.93	14,580,866.35
3.	District's Available Reserves Percentage (Line 1d divided by Line 2c)	3.0%	3.0%	3.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**1.0%**	**1.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	202,919.42	10,379,946.39	N/A	Met
Second Prior Year (2008-09)	322.67	10,349,589.14	N/A	Met
First Prior Year (2009-10)	388,260.84	9,898,131.61	N/A	Met
Budget Year (2010-11) (Information only)	(386,080.34)	9,767,591.34		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 1,636

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2007-08)	1,768,279.00	1,415,218.74	20.0%	Not Met
Second Prior Year (2008-09)	1,616,104.00	1,618,138.16	N/A	Met
First Prior Year (2009-10)	1,645,001.00	1,618,459.43	1.6%	Not Met
Budget Year (2010-11) (Information only)	2,006,720.27			

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

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

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

1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

In 2007-08, the original budget was issued with the thought of fully expending all Restricted resources. As mentioned earlier, many of these resources are deferred revenue accounts, requiring unspent funds to be deferred until the next fiscal year. As for the 2009-10 fiscal year, the variance can be attributed to the implementation of a retirement incentive offered toward the end of the fiscal year that was not originally included at the estimated actuals period.

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	1,636	1,640	1,640
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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

		Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1.	Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	13,421,366.92	13,615,068.00	13,858,198.00
2.	Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3.	Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	13,421,366.92	13,615,068.00	13,858,198.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	402,641.01	408,452.04	415,745.94
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)**	**402,641.01**	**408,452.04**	**415,745.94**

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	402,641.34	408,453.00	415,746.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	402,641.34	408,453.00	415,746.00
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	**402,641.01**	**408,452.04**	**415,745.94**
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2009-10)	(731,567.00)			
Budget Year (2010-11)	(642,926.00)	(88,641.00)	-12.1%	Not Met
1st Subsequent Year (2011-12)	(638,100.00)	(4,826.00)	-0.8%	Met
2nd Subsequent Year (2012-13)	(655,329.00)	17,229.00	2.7%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2009-10)	0.00			
Budget Year (2010-11)	0.00	0.00	0.0%	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2009-10)	0.00			
Budget Year (2010-11)	0.00	0.00	0.0%	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)
The large variance is due to the drop in maintenance contribution. In the current year 2009-10, the District performed a few much-needed repairs during the summer of 2009, as well as repairs that resulted from the April 4, 2010 earthquake. As these expenditures were one-time, they were not budgeted in 2010-11.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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 commmitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010
Capital Leases	11		G/F Unrestricted, Transportation, Bond Funds	2,696,170
Certificates of Participation	12		Bond Funds	945,183
General Obligation Bonds	26		Bond Redemption Fund	6,337,565
Supp Early Retirement Program	5		General Fund	219,825
State School Building Loans				
Compensated Absences	1		All Funds	20,000
Other Long-term Commitments (do not include OPEB):				

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Budget Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	378,302	378,302	322,169	312,984
Certificates of Participation	54,817	54,817	54,817	54,817
General Obligation Bonds	355,593	353,793	371,593	378,483
Supp Early Retirement Program	43,965	43,965	43,965	43,965
State School Building Loans	0	0	0	0
Compensated Absences	20,000	20,000	20,000	20,000
Other Long-term Commitments (continued):				
Total Annual Payments:	852,677	850,877	812,544	810,249
Has total annual payment increased over prior year (2009-10)?		**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:

The District only provides a limited benefit ($350/month for a maximum of 2 years) to certificated retirees only. The benefit does not cover the entire cost of single coverage on the District's certificated group policy, requiring that the member pay the remainder of the premium. In addition, these benefits expire at either 2 years post-retirement, or at age 65, whichever occurs first.

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)	578,928.00
b. OPEB unfunded actuarial accrued liability (UAAL)	578,928.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2008

5. OPEB Contributions

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	61,440.00	61,440.00	61,440.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	75,300.00	75,300.00	25,499.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	75,300.00	75,300.00	
d. Number of retirees receiving OPEB benefits	9	9	2

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

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

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

   No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	92.0	87.0	87.0	87.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

The certificated (non-management) bargaining unit is unsettled in the budget year and beyond, however, there are no prior year negotiations pending.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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	65,370	

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,200,000	1,260,000	1,323,000
3. Percent of H&W cost paid by employer	48.6%	46.0%	44.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	102,910	104,453	106,020
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-managment) FTE positions	78.0	73.0	73.0	73.0

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.

The classified (non-management) bargaining unit is unsettled in the budget year and beyond, however, there are no prior year negotiations pending.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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 19,328

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	584,000	613,200	643,860
3. Percent of H&W cost paid by employer	78.6%	76.8%	74.9%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	19,328	20,163	20,373
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	18.0	18.0	18.0	18.0

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.

The management bargaining unit is unsettled in the budget year and beyond, however, there are no prior year negotiations pending.

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 16,088

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	198,000	207,900	218,295
3. Percent of H&W cost paid by employer	60.2%	58.8%	57.4%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustements included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	8,044	8,084	8,125
3. Percent change in step & column over prior year	0.5%	0.5%	0.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	7,200	7,200	7,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	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?	No
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
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,431.00	98,431.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	0.00	-100.0%
5) TOTAL, REVENUES			101,931.00	98,431.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	256,878.00	77,473.00	-69.8%
2) Classified Salaries		2000-2999	31,477.00	4,000.00	-87.3%
3) Employee Benefits		3000-3999	41,135.00	9,298.00	-77.4%
4) Books and Supplies		4000-4999	8,287.00	3,537.00	-57.3%
5) Services and Other Operating Expenditures		5000-5999	9,123.00	4,123.00	-54.8%
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			346,900.00	98,431.00	-71.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(244,969.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	223,427.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(223,427.31)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(468,396.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	479,137.32	10,741.01	-97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,137.32	10,741.01	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			479,137.32	10,741.01	-97.8%
2) Ending Balance, June 30 (E + F1e)			10,741.01	10,741.01	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	10,741.01		
d) Unappropriated Amount		9790		10,741.01	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	98,431.00	98,431.00	0.0%
TOTAL, FEDERAL REVENUE			98,431.00	98,431.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	0.00	-100.0%
TOTAL, REVENUES			101,931.00	98,431.00	-3.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	203,810.00	77,473.00	-62.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,068.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			256,878.00	77,473.00	-69.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	6,543.00	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,934.00	0.00	-100.0%
Other Classified Salaries		2900	4,000.00	4,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,477.00	4,000.00	-87.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,117.00	6,316.00	-70.1%
PERS		3201-3202	3,038.00	389.00	-87.2%
OASDI/Medicare/Alternative		3301-3302	6,115.00	1,410.00	-76.9%
Health and Welfare Benefits		3401-3402	5,680.00	0.00	-100.0%
Unemployment Insurance		3501-3502	862.00	241.00	-72.0%
Workers' Compensation		3601-3602	3,395.00	942.00	-72.3%
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	928.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,135.00	9,298.00	-77.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,287.00	3,537.00	-57.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,287.00	3,537.00	-57.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,123.00	4,123.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,123.00	4,123.00	-54.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			346,900.00	98,431.00	-71.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	223,427.31	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			223,427.31	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(223,427.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,431.00	98,431.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	0.00	-100.0%
5) TOTAL, REVENUES			101,931.00	98,431.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		259,328.00	98,431.00	-62.0%
2) Instruction - Related Services	2000-2999		87,572.00	0.00	-100.0%
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			346,900.00	98,431.00	-71.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(244,969.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	223,427.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(223,427.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(468,396.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	479,137.32	10,741.01	-97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,137.32	10,741.01	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			479,137.32	10,741.01	-97.8%
2) Ending Balance, June 30 (E + F1e)			10,741.01	10,741.01	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	10,741.01		
d) Unappropriated Amount		9790		10,741.01	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	550,000.00	550,000.00	0.0%
3) Other State Revenue		8300-8599	45,000.00	45,000.00	0.0%
4) Other Local Revenue		8600-8799	53,000.00	12,500.00	-76.4%
5) TOTAL, REVENUES			648,000.00	607,500.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	272,665.00	280,328.00	2.8%
3) Employee Benefits		3000-3999	104,947.00	114,939.00	9.5%
4) Books and Supplies		4000-4999	303,908.00	233,000.00	-23.3%
5) Services and Other Operating Expenditures		5000-5999	13,760.00	7,250.00	-47.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			695,280.00	635,517.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,280.00)	(28,017.00)	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,280.00)	(28,017.00)	-40.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,875.31	163,948.31	-15.0%
b) Audit Adjustments		9793	18,353.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			211,228.31	163,948.31	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,228.31	163,948.31	-22.4%
2) Ending Balance, June 30 (E + F1e)			163,948.31	135,931.31	-17.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	163,948.31		
d) Unappropriated Amount		9790		135,931.31	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	550,000.00	550,000.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			550,000.00	550,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	45,000.00	45,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			45,000.00	45,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	2,500.00	-16.7%
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	50,000.00	10,000.00	-80.0%
TOTAL, OTHER LOCAL REVENUE			53,000.00	12,500.00	-76.4%
TOTAL, REVENUES			648,000.00	607,500.00	-6.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	189,578.00	197,241.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	52,166.00	52,166.00	0.0%
Clerical, Technical and Office Salaries		2400	30,921.00	30,921.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			272,665.00	280,328.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,473.00	30,015.00	13.4%
OASDI/Medicare/Alternative		3301-3302	20,859.00	21,445.00	2.8%
Health and Welfare Benefits		3401-3402	53,565.00	56,965.00	6.3%
Unemployment Insurance		3501-3502	818.00	2,018.00	146.7%
Workers' Compensation		3601-3602	3,232.00	4,496.00	39.1%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,947.00	114,939.00	9.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,043.00	7,500.00	-37.7%
Noncapitalized Equipment		4400	6,865.00	500.00	-92.7%
Food		4700	285,000.00	225,000.00	-21.1%
TOTAL, BOOKS AND SUPPLIES			303,908.00	233,000.00	-23.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,660.00	3,500.00	-67.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,850.00	2,500.00	35.1%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,760.00	7,250.00	-47.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			695,280.00	635,517.00	-8.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	550,000.00	550,000.00	0.0%
3) Other State Revenue		8300-8599	45,000.00	45,000.00	0.0%
4) Other Local Revenue		8600-8799	53,000.00	12,500.00	-76.4%
5) TOTAL, REVENUES			648,000.00	607,500.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		684,620.00	635,517.00	-7.2%
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		10,660.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			695,280.00	635,517.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,280.00)	(28,017.00)	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,280.00)	(28,017.00)	-40.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,875.31	163,948.31	-15.0%
b) Audit Adjustments		9793	18,353.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			211,228.31	163,948.31	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,228.31	163,948.31	-22.4%
2) Ending Balance, June 30 (E + F1e)			163,948.31	135,931.31	-17.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	163,948.31		
d) Unappropriated Amount		9790		135,931.31	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,684.68	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,684.68)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,684.68)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,553.78	1,869.10	-93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,553.78	1,869.10	-93.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,553.78	1,869.10	-93.2%
2) Ending Balance, June 30 (E + F1e)			1,869.10	1,869.10	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,869.10		
d) Unappropriated Amount		9790		1,869.10	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	25,684.68	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,684.68	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,684.68)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,684.68	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,684.68)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,684.68)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,553.78	1,869.10	-93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,553.78	1,869.10	-93.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,553.78	1,869.10	-93.2%
2) Ending Balance, June 30 (E + F1e)			1,869.10	1,869.10	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,869.10		
d) Unappropriated Amount		9790		1,869.10	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	365,272.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(365,272.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(365,272.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,272.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			365,272.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,272.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	365,272.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			365,272.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(365,272.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	365,272.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(365,272.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(365,272.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,272.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			365,272.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,272.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	6,000.00	100.0%
5) TOTAL, REVENUES			3,000.00	6,000.00	100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	24,500.00	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			50,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,000.00)	6,000.00	-112.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	310,000.00	310,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	600,000.00	New
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			(310,000.00)	290,000.00	-193.5%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(357,000.00)	296,000.00	-182.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	685,377.95	328,377.95	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			685,377.95	328,377.95	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			685,377.95	328,377.95	-52.1%
2) Ending Balance, June 30 (E + F1e)			328,377.95	624,377.95	90.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	328,377.95		
d) Unappropriated Amount		9790		624,377.95	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	6,000.00	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			3,000.00	6,000.00	100.0%
TOTAL, REVENUES			3,000.00	6,000.00	100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	25,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,500.00	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%
TOTAL, CAPITAL OUTLAY			24,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	310,000.00	310,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			310,000.00	310,000.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	600,000.00	New
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	600,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(310,000.00)	290,000.00	-193.5%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	6,000.00	100.0%
5) TOTAL, REVENUES			3,000.00	6,000.00	100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,000.00)	6,000.00	-112.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	310,000.00	310,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	600,000.00	New
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			(310,000.00)	290,000.00	-193.5%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(357,000.00)	296,000.00	-182.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	685,377.95	328,377.95	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			685,377.95	328,377.95	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			685,377.95	328,377.95	-52.1%
2) Ending Balance, June 30 (E + F1e)			328,377.95	624,377.95	90.1%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	328,377.95		
d) Unappropriated Amount		9790		624,377.95	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	500.00	-92.9%
5) TOTAL, REVENUES			7,000.00	500.00	-92.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,000.00	40,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,000.00)	(39,500.00)	19.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,000.00)	(39,500.00)	19.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,949.77	59,949.77	-35.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,949.77	59,949.77	-35.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,949.77	59,949.77	-35.5%
2) Ending Balance, June 30 (E + F1e)			59,949.77	20,449.77	-65.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	59,949.77		
d) Unappropriated Amount		9790		20,449.77	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	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	5,000.00	500.00	-90.0%
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			7,000.00	500.00	-92.9%
TOTAL, REVENUES			7,000.00	500.00	-92.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			40,000.00	40,000.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	500.00	-92.9%
5) TOTAL, REVENUES			7,000.00	500.00	-92.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,000.00	40,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,000.00	40,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(33,000.00)	(39,500.00)	19.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,000.00)	(39,500.00)	19.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,949.77	59,949.77	-35.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,949.77	59,949.77	-35.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,949.77	59,949.77	-35.5%
2) Ending Balance, June 30 (E + F1e)			59,949.77	20,449.77	-65.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	59,949.77		
d) Unappropriated Amount		9790		20,449.77	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	3,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,950.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,950.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,886.51	936.51	-75.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,886.51	936.51	-75.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,886.51	936.51	-75.9%
2) Ending Balance, June 30 (E + F1e)			936.51	936.51	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	936.51		
d) Unappropriated Amount		9790		936.51	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	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			50.00	0.00	-100.0%
TOTAL, REVENUES			50.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000.00	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%
TOTAL, CAPITAL OUTLAY			3,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,950.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,950.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,886.51	936.51	-75.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,886.51	936.51	-75.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,886.51	936.51	-75.9%
2) Ending Balance, June 30 (E + F1e)			936.51	936.51	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	936.51		
d) Unappropriated Amount		9790		936.51	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	1,000.00	-60.0%
5) TOTAL, REVENUES			2,500.00	1,000.00	-60.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	304,823.21	260,273.00	-14.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			304,823.21	260,273.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,323.21)	(259,273.00)	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	310,000.00	310,000.00	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			310,000.00	310,000.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,676.79	50,727.00	560.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,088.11	60,764.90	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,088.11	60,764.90	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,088.11	60,764.90	14.5%
2) Ending Balance, June 30 (E + F1e)			60,764.90	111,491.90	83.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	60,764.90		
d) Unappropriated Amount		9790		111,491.90	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,500.00	1,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	1,000.00	-60.0%
TOTAL, REVENUES			2,500.00	1,000.00	-60.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	109,495.00	102,728.00	-6.2%
Other Debt Service - Principal		7439	195,328.21	157,545.00	-19.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			304,823.21	260,273.00	-14.6%
TOTAL, EXPENDITURES			304,823.21	260,273.00	-14.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	310,000.00	310,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			310,000.00	310,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			310,000.00	310,000.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	1,000.00	-60.0%
5) TOTAL, REVENUES			2,500.00	1,000.00	-60.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	304,823.21	260,273.00	-14.6%
10) TOTAL, EXPENDITURES			304,823.21	260,273.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(302,323.21)	(259,273.00)	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	310,000.00	310,000.00	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			310,000.00	310,000.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,676.79	50,727.00	560.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,088.11	60,764.90	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,088.11	60,764.90	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,088.11	60,764.90	14.5%
2) Ending Balance, June 30 (E + F1e)			60,764.90	111,491.90	83.5%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	60,764.90		
d) Unappropriated Amount		9790		111,491.90	

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00