

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement	6355-6360	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan	6500	8311		13,140,053.00	13,140,053.00		2,238,737.00	2,238,737.00	-83.0%
Current Year									
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
Home-to-School Transportation	7230	8311		27,186.00	27,186.00		27,000.00	27,000.00	-0.7%
Economic Impact Aid	7090-7091	8311		302,337.00	302,337.00		242,000.00	242,000.00	-20.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311		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	0.0%
Year Round School Incentive		8425		0.00	0.00			0.00	0.0%
Class Size Reduction, K-3		8434		745,000.00	745,000.00		745,000.00	745,000.00	0.0%
Child Nutrition Programs		8520		0.00	0.00			0.00	0.0%
Mandated Costs Reimbursements		8550		116,231.00	116,231.00		0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560		439,501.00	494,867.00		441,336.00	69,580.00	3.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575		0.00	0.00			0.00	0.0%
Other Subventions/In-Lieu Taxes		8576		0.00	0.00			0.00	0.0%
Pass-Through Revenues from State Sources		8587		0.00	8,077.00		0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		6,867.00	6,867.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
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	1,635,437.00	213,634.00	1,849,071.00	1,735,366.00	101,336.00	1,836,702.00	1,836,702.00	-0.7%
TOTAL OTHER STATE REVENUE			2,936,169.00	13,753,520.00	16,689,689.00	2,921,702.00	2,678,653.00	5,600,355.00	5,600,355.00	-66.4%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll			0.00	0.00	0.00	0.00	0.00	0.00	
Unsecured Roll			0.00	0.00	0.00	0.00	0.00	0.00	
Prior Years' Taxes			0.00	0.00	0.00	0.00	0.00	0.00	
Supplemental Taxes			0.00	0.00	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes			0.00	5,914,966.00	5,914,966.00	0.00	5,619,600.00	5,619,600.00	
Parcel Taxes			0.00	0.00	0.00	0.00	0.00	0.00	
Other			0.00	0.00	0.00	0.00	0.00	0.00	
Community Redevelopment Funds Not Subject to RL Deduction			0.00	0.00	0.00	0.00	0.00	0.00	
Penalties and Interest from Delinquent Non-Revenue Limit Taxes			0.00	0.00	0.00	0.00	0.00	0.00	
Sales			0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Equipment/Supplies			0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Publications			0.00	0.00	0.00	0.00	0.00	0.00	
Food Service Sales			0.00	0.00	0.00	0.00	0.00	0.00	
All Other Sales			0.00	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals			50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	
Interest			25,000.00	0.00	25,000.00	15,000.00	0.00	15,000.00	
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00	
Adult Education Fees			0.00	0.00	0.00	0.00	0.00	0.00	
Non-Resident Students			0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals			0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Services		7230, 7240	192,360.00	0.00	192,360.00	180,637.00	0.00	180,637.00	
Interagency Services		All Other	0.00	0.00	0.00	0.00	0.00	0.00	
Mitigation/Developer Fees			0.00	0.00	0.00	0.00	0.00	0.00	
All Other Fees and Contracts			0.00	0.00	0.00	200,000.00	0.00	200,000.00	
								New	

Description	2010-11 Estimated Actuals			2011-12 Budget			% Diff + Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	239,171.00	698,193.00	937,364.00	22,491.00	0.00	22,491.00	-97.6%
All Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	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			0.00			0.00	0.0%
From Districts or Charter Schools			0.00			0.00	0.0%
From County Offices			0.00			0.00	0.0%
From JPAs			0.00			0.00	0.0%
ROC/P Transfers			0.00			0.00	0.0%
From Districts or Charter Schools			0.00			0.00	0.0%
From County Offices			0.00			0.00	0.0%
From JPAs			0.00			0.00	0.0%
Other Transfers of Apportionments			0.00			0.00	0.0%
From Districts or Charter Schools			0.00			0.00	0.0%
From County Offices			0.00			0.00	0.0%
From JPAs			0.00			0.00	0.0%
All Other Transfers In from All Others	506,531.00	6,613,159.00	7,119,690.00	468,128.00	5,619,600.00	6,087,728.00	-14.5%
TOTAL, OTHER LOCAL REVENUE	22,442,080.00	28,598,641.00	51,040,721.00	22,694,957.00	9,795,875.00	32,490,832.00	-36.3%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,637,082.14	5,473,867.04	14,110,929.18	8,585,781.00	5,068,842.00	13,834,623.00	-3.4%
Certificated Pupil Support Salaries		1200	(0.34)	1,134,503.72	1,134,503.38	0.00	1,155,396.00	1,155,396.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,171,189.97	609,478.39	1,780,668.36	1,211,514.00	591,262.00	1,802,776.00	1.2%
Other Certificated Salaries		1900	0.00	266,959.06	266,959.06	57,101.00	247,742.00	304,843.00	14.2%
TOTAL, CERTIFICATED SALARIES			9,808,251.77	7,484,808.21	17,293,059.98	9,834,396.00	7,063,242.00	16,897,638.00	-2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	27,458.72	1,373,348.73	1,400,807.45	16,000.00	1,268,987.00	1,284,987.00	-8.3%
Classified Support Salaries		2200	624,489.32	403,581.00	1,028,050.32	726,877.00	274,001.00	1,000,678.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	202,974.70	229,590.00	432,564.70	396,215.00	71,859.00	468,074.00	8.2%
Clerical, Technical and Office Salaries		2400	787,966.09	233,458.54	1,021,424.63	1,008,454.00	162,995.00	1,171,449.00	14.7%
Other Classified Salaries		2900	38,358.04	80,977.00	119,335.04	202,845.00	46,686.00	249,531.00	109.1%
TOTAL, CLASSIFIED SALARIES			1,681,226.87	2,320,955.27	4,002,182.14	2,350,191.00	1,824,528.00	4,174,719.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	804,886.00	590,075.00	1,394,961.00	817,868.00	546,000.00	1,363,868.00	-2.2%
PERS		3201-3202	187,922.00	296,425.00	484,347.00	252,480.00	244,141.00	496,621.00	2.5%
OASDI/Medicare/Alternative		3301-3302	261,864.00	329,486.00	591,350.00	314,115.00	281,615.00	595,730.00	0.7%
Health and Welfare Benefits		3401-3402	2,121,918.94	1,826,286.42	3,948,205.36	2,815,593.00	1,825,308.00	4,640,901.00	17.5%
Unemployment Insurance		3501-3502	92,006.00	75,416.00	167,422.00	195,220.00	144,185.00	339,405.00	102.7%
Workers' Compensation		3601-3602	233,379.00	213,430.00	446,809.00	234,149.00	172,828.00	406,977.00	-8.9%
OPEB, Allocated		3701-3702	681,156.40	0.00	681,156.40	617,000.00	0.00	617,000.00	6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,821.00	52,737.00	65,558.00	3,345.00	38,818.00	42,163.00	-35.7%
Other Employee Benefits		3901-3902	38,997.01	47,106.34	86,103.35	38,121.00	41,200.00	79,321.00	-7.9%
TOTAL, EMPLOYEE BENEFITS			4,334,950.35	3,430,961.76	7,765,912.11	5,287,891.00	3,294,095.00	8,581,986.00	10.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	283,314.00	200.00	283,514.00	200,000.00	0.00	200,000.00	-29.5%
Books and Other Reference Materials		4200	10,700.00	8,807.00	19,507.00	0.00	0.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	687,261.00	561,390.00	1,248,651.00	457,288.00	186,167.00	643,455.00	-48.5%
Noncapitalized Equipment		4400	221,742.00	113,574.00	335,316.00	9,200.00	11,057.00	20,257.00	-94.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,203,017.00	683,971.00	1,886,988.00	666,488.00	197,224.00	863,712.00	-54.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	36,095.00	382,241.00	418,336.00	23,000.00	27,603.00	50,603.00	-87.9%
Dues and Memberships		5300	12,500.00	2,575.00	15,075.00	10,700.00	2,575.00	13,275.00	-11.9%
Insurance		5400 - 5450	145,000.00	0.00	145,000.00	150,000.00	0.00	150,000.00	3.4%
Operations and Housekeeping Services		5500	649,500.00	4,000.00	653,500.00	676,500.00	10,000.00	686,500.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,537.00	289,515.00	520,052.00	189,548.00	65,600.00	255,148.00	-50.9%
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	890,134.00	1,018,372.00	1,908,506.00	531,400.00	1,092,420.00	1,623,820.00	-14.9%
Communications		5900	113,580.00	9,350.00	122,930.00	99,500.00	7,850.00	107,350.00	-12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,077,346.00	1,706,053.00	3,783,399.00	1,680,648.00	1,206,048.00	2,886,696.00	-23.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	5,370,785.00	5,370,785.00	0.00	0.00	0.00	-100.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	0.00	11,066,810.00	11,066,810.00	0.00	0.00	0.00	-100.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	969.00	969.00	0.00	0.00	0.00	-100.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	16,438,564.00	16,438,564.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(348,599.00)	348,599.00	0.00	(512,670.00)	512,670.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(130,530.00)	0.00	(130,530.00)	(127,000.00)	0.00	(127,000.00)	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
			(479,129.00)	348,599.00	(130,530.00)	(639,670.00)	512,670.00	(127,000.00)	-2.7%
TOTAL EXPENDITURES			18,625,662.99	32,413,912.24	51,039,575.23	19,179,944.00	14,097,807.00	33,277,751.00	-34.8%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

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INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	280,000.00	0.00	280,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	575,000.00	0.00	575,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN	855,000.00	0.00	855,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	130,000.00	0.00	130,000.00	New
To: Cafeteria Fund	75,000.00	0.00	75,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out	510,000.00	0.00	510,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT	585,000.00	0.00	585,000.00	130,000.00	0.00	130,000.00	-77.8%
OTHER SOURCES/USES							
SOURCES							
State Appointments Emergency Appointments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(3,157,398.00)	3,157,398.00	0.00	(3,985,829.00)	3,985,829.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(3,157,398.00)	3,157,398.00	0.00	(3,985,829.00)	3,985,829.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(2,887,398.00)	3,157,398.00	270,000.00	(4,115,829.00)	3,985,829.00	(130,000.00)	-148.1%
(f) b + c - d + e									

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	2010-11 Estimated Actuals		2011-12 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
A. REVENUES							
1) Revenue Limit Sources	18,999,380.00	554,470.00	19,553,850.00	19,305,127.00	511,815.00	19,816,942.00	1.3%
2) Federal Revenue	0.00	7,677,492.00	7,677,492.00	0.00	985,807.00	985,807.00	-87.2%
3) Other State Revenue	2,936,169.00	13,753,520.00	16,689,689.00	2,921,702.00	2,678,653.00	5,600,355.00	-66.4%
4) Other Local Revenue	506,531.00	6,613,159.00	7,119,690.00	468,128.00	5,619,600.00	6,087,728.00	-14.5%
5) TOTAL REVENUES	22,442,080.00	28,598,641.00	51,040,721.00	22,694,957.00	9,795,875.00	32,490,832.00	-36.3%
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	12,902,196.10	10,314,419.11	23,216,615.21	12,900,401.00	9,723,728.00	22,624,129.00	-2.6%
2) Instruction - Related Services	1,959,360.63	2,054,370.80	4,013,731.43	1,869,070.00	1,698,328.00	3,567,398.00	-11.1%
3) Pupil Services	95,700.98	1,231,941.33	1,327,642.31	23,900.00	1,227,158.00	1,251,058.00	-5.8%
4) Ancillary Services	21,835.70	334,533.00	356,368.70	27,564.00	182,415.00	209,979.00	-41.1%
5) Community Services	0.00	0.00	0.00	166,785.00	0.00	166,785.00	New
6) Enterprise	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	1,810,557.53	1,015,361.00	2,825,918.53	1,957,749.00	712,670.00	2,670,419.00	-5.5%
8) Plant Services	1,836,012.05	1,024,723.00	2,860,735.05	2,234,475.00	553,508.00	2,787,983.00	-2.5%
9) Other Outgo	0.00	16,438,564.00	16,438,564.00	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES	18,625,662.99	32,413,912.24	51,039,575.23	19,179,944.00	14,097,807.00	33,277,751.00	-34.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	3,816,417.01	(3,815,271.24)	1,145.77	3,515,013.00	(4,301,932.00)	(786,919.00)	-68780.4%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	855,000.00	0.00	855,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	585,000.00	0.00	585,000.00	130,000.00	0.00	130,000.00	-77.8%
2) Other Sources/Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	(3,157,398.00)	3,157,398.00	0.00	(3,985,829.00)	3,985,829.00	0.00	0.0%
3) Contributions	(2,887,398.00)	3,157,398.00	270,000.00	(4,115,829.00)	3,985,829.00	(130,000.00)	-148.1%
4) TOTAL OTHER FINANCING SOURCES/USES							

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			929,019.01	(657,873.24)	271,145.77	(600,816.00)	(316,103.00)	(916,919.00)	-438.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	3,816,684.00	973,976.00	4,790,660.00	4,745,703.01	316,102.76	5,061,805.77	5.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	3,816,684.00	973,976.00	4,790,660.00	4,745,703.01	316,102.76	5,061,805.77	5.7%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,816,684.00	973,976.00	4,790,660.00	4,745,703.01	316,102.76	5,061,805.77	5.7%
2) Ending Balance, June 30 (E + F1e)			4,745,703.01	316,102.76	5,061,805.77	4,144,887.01	(0.24)	4,144,886.77	-18.1%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	0.00	0.00	0.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
Designated Amounts Designated for Economic Uncertainties		9770	4,660,435.01	0.00	4,660,435.01				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)	0000	9780	85,268.00	0.00	85,268.00				
Strategic Plan		9780	85,268.00		85,268.00				
c) Undesignated Amount		9790	0.00	316,102.76	316,102.76				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable Revolving Cash		9711				25,000.00	(0.00)	25,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Restricted		9740				0.00	1.15	1.15	
c) Committed Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned		9780				85,268.00	0.00	85,268.00	
Other Assignments (by Resource/Object) Strategic Plan	0000	9780				85,268.00	0.00	85,268.00	
e) Unassigned/unappropriated		9789				4,034,619.01	0.00	4,034,619.01	
Reserve for Economic Uncertainties		9790				0.00	(1.39)	(1.39)	
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	841,211.00	New
2) Federal Revenue		8100-8299	0.00	4,239,832.00	New
3) Other State Revenue		8300-8599	0.00	11,569,169.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	16,650,212.00	New
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	16,650,212.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	16,650,212.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
 Special Education Pass-Through Fund
 Expenditures by Object

Albany City Unified
 Alameda County

01 61127 0000000
 Form 10

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Property Taxes Transfers		8097	0.00	841,211.00	New
TOTAL, REVENUE LIMIT SOURCES			0.00	841,211.00	New
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	0.00	4,239,832.00	New
TOTAL, FEDERAL REVENUE			0.00	4,239,832.00	New
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	11,101,513.00	New
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	343,477.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	124,179.00	New
TOTAL, OTHER STATE REVENUE			0.00	11,569,169.00	New
OTHER LOCAL REVENUE					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	16,650,212.00	New

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	4,364,011.00	New
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	11,942,724.00	New
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	343,477.00	New
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	16,650,212.00	New
TOTAL EXPENDITURES			0.00	16,650,212.00	New

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	174,976.00	170,921.00	-2.3%
5) TOTAL REVENUES			174,976.00	170,921.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	99,579.44	91,241.00	-8.4%
2) Classified Salaries		2000-2999	16,295.92	16,673.00	2.3%
3) Employee Benefits		3000-3999	21,907.02	26,001.00	18.7%
4) Books and Supplies		4000-4999	360.00	181.00	-49.7%
5) Services and Other Operating Expenditures		5000-5999	29,303.00	29,825.00	1.8%
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	7,330.00	7,000.00	-4.5%
9) TOTAL EXPENDITURES			174,775.38	170,921.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200.62	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,200.62	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,935.00	15,135.62	206.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,935.00	15,135.62	206.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,935.00	15,135.62	206.7%
2) Ending Balance, June 30 (E + F1e)			15,135.62	15,135.62	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount					
		9790	15,135.62		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		15,135.62	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Albany City Unified
Alameda County

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

01 61127 0000000
Form 11

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	0.00	-100.0%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	174,776.00	170,921.00	-2.2%
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			174,976.00	170,921.00	-2.3%
TOTAL REVENUES			174,976.00	170,921.00	-2.3%

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

Albany City Unified
 Alameda County

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	88,725.44	80,000.00	-9.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,854.00	11,241.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			99,579.44	91,241.00	-8.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,295.92	16,673.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,295.92	16,673.00	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,499.00	928.00	-73.5%
PERS		3201-3202	1,771.00	1,822.00	2.9%
OASDI/Medicare/Alternative		3301-3302	4,265.00	7,559.00	77.2%
Health and Welfare Benefits		3401-3402	9,012.02	11,521.00	27.8%
Unemployment Insurance		3501-3502	777.00	1,738.00	123.7%
Workers' Compensation		3601-3602	2,203.00	2,083.00	-5.4%
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	380.00	350.00	-7.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,907.02	26,001.00	18.7%
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	360.00	181.00	-49.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			360.00	181.00	-49.7%

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

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35.00	35.00	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	23,335.00	23,790.00	1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,793.00	4,800.00	0.1%
Communications		5900	1,140.00	1,200.00	5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,303.00	29,825.00	1.8%
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%

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

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,330.00	7,000.00	-4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,330.00	7,000.00	-4.5%
TOTAL EXPENDITURES			174,775.38	170,921.00	-2.2%

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

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	174,976.00	170,921.00	-2.3%
5) TOTAL REVENUES			174,976.00	170,921.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		96,577.44	88,987.00	-7.9%
2) Instruction - Related Services	2000-2999		52,970.94	56,873.00	7.4%
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		7,330.00	7,000.00	-4.5%
8) Plant Services	8000-8999		17,897.00	18,061.00	0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			174,775.38	170,921.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200.62	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			10,000.00	0.00	-100.0%

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

Albany City Unified
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Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,200.62	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,935.00	15,135.62	206.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,935.00	15,135.62	206.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,935.00	15,135.62	206.7%
2) Ending Balance, June 30 (E + F1e)			15,135.62	15,135.62	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	15,135.62		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		15,135.62	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	820,186.00	977,500.00	19.2%
4) Other Local Revenue		8600-8799	1,313,281.00	1,100,600.00	-16.2%
5) TOTAL, REVENUES			2,133,467.00	2,078,100.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	451,968.00	421,880.00	-6.7%
2) Classified Salaries		2000-2999	773,561.00	775,568.00	0.3%
3) Employee Benefits		3000-3999	619,018.00	617,151.00	-0.3%
4) Books and Supplies		4000-4999	27,915.00	22,500.00	-19.4%
5) Services and Other Operating Expenditures		5000-5999	117,315.00	123,550.00	5.3%
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	87,800.00	80,000.00	-8.9%
9) TOTAL, EXPENDITURES			2,077,577.00	2,040,649.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			55,890.00	37,451.00	-33.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	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			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
 Child Development Fund
 Expenditures by Object

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,890.00	37,451.00	-33.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			9,880.00	65,770.00	565.7%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,880.00	65,770.00	565.7%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,880.00	65,770.00	565.7%
2) Ending Balance, June 30 (E + F1e)			65,770.00	103,221.00	56.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			9711 0.00		
Stores			9712 0.00		
Prepaid Expenditures			9713 0.00		
All Others			9719 0.00		
General Reserve			9730 0.00		
Legally Restricted Balance			9740 0.00		
b) Designated Amounts					
Designated for Economic Uncertainties			9770 0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury			9775 0.00		
Other Designations			9780 0.00		
c) Undesignated Amount			9790 65,770.00		
d) Unappropriated Amount			9790		
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash			9711	0.00	
Stores			9712	0.00	
Prepaid Expenditures			9713	0.00	
All Others			9719	0.00	
b) Restricted			9740	0.00	
c) Committed					
Stabilization Arrangements			9750	0.00	
Other Commitments			9760	0.00	
d) Assigned					
Other Assignments			9780	103,221.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			9789	0.00	
Unassigned/Unappropriated Amount			9790	0.00	

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

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	424,509.00	568,000.00	33.8%
All Other State Revenue	All Other	8590	395,677.00	409,500.00	3.5%
TOTAL, OTHER STATE REVENUE			820,186.00	977,500.00	19.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,500.00	600.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,237,858.00	1,100,000.00	-11.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	73,923.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,313,281.00	1,100,600.00	-16.2%
TOTAL, REVENUES			2,133,467.00	2,078,100.00	-2.6%

July 1 Budget (Single Adoption)
 Child Development Fund
 Expenditures by Object

Albany City Unified
 Alameda County

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	451,968.00	421,880.00	-6.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			451,968.00	421,880.00	-6.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	592,422.00	597,311.00	0.8%
Classified Support Salaries		2200	21,431.00	17,727.00	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	115,052.00	116,238.00	1.0%
Clerical, Technical and Office Salaries		2400	44,656.00	44,292.00	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			773,561.00	775,568.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,815.00	19,671.00	-9.8%
PERS		3201-3202	99,657.00	98,933.00	-0.7%
OASDI/Medicare/Alternative		3301-3302	75,900.00	74,090.00	-2.4%
Health and Welfare Benefits		3401-3402	359,768.00	357,161.00	-0.7%
Unemployment Insurance		3501-3502	8,948.00	18,976.00	112.1%
Workers' Compensation		3601-3602	25,254.00	22,747.00	-9.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	21,801.00	18,996.00	-12.9%
Other Employee Benefits		3901-3902	5,875.00	6,577.00	11.9%
TOTAL, EMPLOYEE BENEFITS			619,018.00	617,151.00	-0.3%
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	20,251.00	22,500.00	11.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	7,664.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			27,915.00	22,500.00	-19.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35.00	1,500.00	4185.7%
Dues and Memberships		5300	250.00	2,000.00	700.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,400.00	16,500.00	23.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,630.00	17,550.00	-0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,000.00	80,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	4,000.00	0.0%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,315.00	123,550.00	5.3%
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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	87,800.00	80,000.00	-8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,800.00	80,000.00	-8.9%
TOTAL EXPENDITURES			2,077,577.00	2,040,649.00	-1.8%

July 1 Budget (Single Adoption)
 Child Development Fund
 Expenditures by Object

Albany City Unified
 Alameda County

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

01 61127 0000000
Form 13

Albany City Unified
Alameda County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	325,000.00	309,000.00	-4.9%
3) Other State Revenue		8300-8599	24,900.00	23,500.00	-5.6%
4) Other Local Revenue		8600-8799	516,757.00	545,000.00	5.5%
5) TOTAL, REVENUES			866,657.00	877,500.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	350,527.00	354,578.00	1.2%
3) Employee Benefits		3000-3999	160,870.00	171,332.00	6.5%
4) Books and Supplies		4000-4999	369,162.00	372,800.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	(59,457.00)	(61,210.00)	2.9%
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	35,400.00	40,000.00	13.0%
9) TOTAL, EXPENDITURES			856,502.00	877,500.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,155.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	75,000.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,155.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,369.00	50,524.00	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,369.00	50,524.00	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,369.00	50,524.00	25.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	50,524.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		50,524.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	325,000.00	309,000.00	-4.9%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			325,000.00	309,000.00	-4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	24,900.00	23,500.00	-5.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,900.00	23,500.00	-5.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	485,000.00	525,000.00	8.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,657.00	20,000.00	-36.8%
TOTAL, OTHER LOCAL REVENUE			516,757.00	545,000.00	5.5%
TOTAL, REVENUES			866,657.00	877,500.00	1.3%

July 1 Budget (Single Adoption)
 Cafeteria Special Revenue Fund
 Expenditures by Object

P191

Albany City Unified
 Alameda County

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	247,850.00	252,269.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	83,853.00	85,044.00	1.4%
Clerical, Technical and Office Salaries		2400	17,144.00	17,265.00	0.7%
Other Classified Salaries		2900	1,680.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			350,527.00	354,578.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,655.00	34,045.00	-1.8%
OASDI/Medicare/Alternative		3301-3302	27,197.00	26,845.00	-1.3%
Health and Welfare Benefits		3401-3402	73,988.00	83,712.00	13.1%
Unemployment Insurance		3501-3502	2,634.00	5,830.00	121.3%
Workers' Compensation		3601-3602	7,371.00	6,988.00	-5.2%
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	7,517.00	6,537.00	-13.0%
Other Employee Benefits		3901-3902	7,508.00	7,375.00	-1.8%
TOTAL, EMPLOYEE BENEFITS			160,870.00	171,332.00	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,000.00	8,000.00	-11.1%
Noncapitalized Equipment		4400	891.00	1,000.00	12.2%
Food		4700	359,271.00	363,800.00	1.3%
TOTAL, BOOKS AND SUPPLIES			369,162.00	372,800.00	1.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,571.00	1,500.00	-4.5%
Dues and Memberships		5300	610.00	500.00	-18.0%
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	12,853.00	11,650.00	-9.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,000.00)	(80,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,509.00	5,140.00	-6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(59,457.00)	(61,210.00)	2.9%
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	35,400.00	40,000.00	13.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,400.00	40,000.00	13.0%
TOTAL, EXPENDITURES			856,502.00	877,500.00	2.5%

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	75,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	75,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	131,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL REVENUES			132,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	3,660.00	0.00	-100.0%
4) Books and Supplies		4000-4999	43,205.00	32,000.00	-25.9%
5) Services and Other Operating Expenditures		5000-5999	284,000.00	98,000.00	-65.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			371,865.00	130,000.00	-65.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(239,865.00)	(130,000.00)	-45.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	130,000.00	New
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	130,000.00	New

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(239,865.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	486,460.00	246,595.00	-49.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			486,460.00	246,595.00	-49.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			486,460.00	246,595.00	-49.3%
2) Ending Balance, June 30 (E + F1e)					
			246,595.00	246,595.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	0.00		
c) Undesignated Amount					
		9790	246,595.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		246,595.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

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

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	131,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			131,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	0.00	-100.0%
TOTAL, REVENUES			132,000.00	0.00	-100.0%

July 1 Budget (Single Adoption)
 Deferred Maintenance Fund
 Expenditures by Object

Albany City Unified
 Alameda County

01 61127 0000000
 Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	41,000.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,000.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	170.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,325.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	285.00	0.00	-100.0%
Workers' Compensation		3601-3602	840.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	40.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,660.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,205.00	32,000.00	-18.4%
Noncapitalized Equipment		4400	4,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			43,205.00	32,000.00	-25.9%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	254,000.00	98,000.00	-61.4%
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	30,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			284,000.00	98,000.00	-65.5%
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			371,865.00	130,000.00	-65.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

Albany City Unified
Alameda County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	130,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	130,000.00	New
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	130,000.00	New

Albany City Unified
Alameda County

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

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Form 17

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL REVENUES			1,500.00	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	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)			1,500.00	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	280,000.00	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			(280,000.00)	0.00	-100.0%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(278,500.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,400,000.00	1,121,500.00	-19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,000.00	1,121,500.00	-19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,000.00	1,121,500.00	-19.9%
2) Ending Balance, June 30 (E + F1e)			1,121,500.00	1,121,500.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,121,500.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,121,500.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	0.00	-100.0%
TOTAL, REVENUES			1,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	280,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			280,000.00	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)			(280,000.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	5,000.00	66.7%
5) TOTAL REVENUES			3,000.00	5,000.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			3,000.00	5,000.00	66.7%
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%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	5,000.00	66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,197,361.00	1,200,361.00	0.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,197,361.00	1,200,361.00	0.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,197,361.00	1,200,361.00	0.3%
2) Ending Balance, June 30 (E + F1e)					
			1,200,361.00	1,205,361.00	0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	1,200,361.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		1,205,361.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Albany City Unified
Alameda County

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

01 61127 0000000
Form 20

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

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Albany City Unified
Alameda County

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

01 61127 0000000
Form 20

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,000.00	5,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	5,000.00	66.7%
TOTAL REVENUES			3,000.00	5,000.00	66.7%

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,500.00	26,000.00	26.8%
5) TOTAL REVENUES			20,500.00	26,000.00	26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	300.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	25,000.00	New
5) Services and Other Operating Expenditures		5000-5999	152,113.00	2,000.00	-98.7%
6) Capital Outlay		6000-6999	4,732,341.00	4,736,240.00	0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,886,754.00	4,763,240.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,866,254.00)	(4,737,240.00)	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,866,254.00)	(4,737,240.00)	-2.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,526,165.00	5,659,911.00	-46.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,526,165.00	5,659,911.00	-46.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,526,165.00	5,659,911.00	-46.2%
2) Ending Balance, June 30 (E + F1e)					
			5,659,911.00	922,671.00	-83.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	5,659,911.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		922,671.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.0%
Other		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	20,500.00	26,000.00	26.8%
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			20,500.00	26,000.00	26.8%
TOTAL, REVENUES			20,500.00	26,000.00	26.8%

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

Albany City Unified
 Alameda County

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 Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,000.00	0.00	-100.0%
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			2,000.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	135.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	100.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	10.00	0.00	-100.0%
Workers' Compensation		3601-3602	25.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	30.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			300.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	25,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	25,000.00	New
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	122,400.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	29,713.00	2,000.00	-93.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,113.00	2,000.00	-98.7%
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	4,597,341.00	4,586,240.00	-0.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	135,000.00	150,000.00	11.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,732,341.00	4,736,240.00	0.1%
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			4,886,754.00	4,763,240.00	-2.5%

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

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

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Albany City Unified
 Alameda County

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 Form 21

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,500.00	39,120.00	37.3%
5) TOTAL, REVENUES			28,500.00	39,120.00	37.3%
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	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,500.00	19,120.00	124.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

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Albany City Unified
Alameda County

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Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,500.00	19,120.00	124.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,598.00	23,098.00	58.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			14,598.00	23,098.00	58.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			14,598.00	23,098.00	58.2%
2) Ending Balance, June 30 (E + F1e)			23,098.00	42,218.00	82.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	0.00		
c) Undesignated Amount			23,098.00		
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted				0.00	
		9740			
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		42,218.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

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

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

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Albany City Unified
Alameda County

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Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	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	500.00	120.00	-76.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	28,000.00	39,000.00	39.3%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,500.00	39,120.00	37.3%
TOTAL, REVENUES			28,500.00	39,120.00	37.3%

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

July 1 Budget (Single Adoption)
 Capital Facilities Fund
 Expenditures by Object

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Albany City Unified
 Alameda County

01 61127 000000
 Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	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			20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,000.00	41,000.00	0.0%
4) Other Local Revenue		8600-8799	3,443,345.00	3,443,345.00	0.0%
5) TOTAL REVENUES			3,484,345.00	3,484,345.00	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	3,819,740.00	3,819,740.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,819,740.00	3,819,740.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(335,395.00)	(335,395.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(335,395.00)	(335,395.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,034,515.00	2,513,740.00	-17.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,034,515.00	2,513,740.00	-17.2%
d) Other Restatements					
		9795	(185,380.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,849,135.00	2,513,740.00	-11.8%
2) Ending Balance, June 30 (E + F1e)					
			2,513,740.00	2,178,345.00	-13.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	2,513,740.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		2,178,345.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

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

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

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY			2,474.57	2,476.00	2,476.00	2,476.00
1. General Education						
a. Kindergarten	262.69	262.69				
b. Grades One through Three	795.76	795.76				
c. Grades Four through Six	809.16	809.16				
d. Grades Seven and Eight	571.07	571.07				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.12	0.12				
g. Community Day School						
2. Special Education						
a. Special Day Class	34.70	34.70				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.07	1.07				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	2,474.57	2,474.57	2,474.57	2,476.00	2,476.00	2,476.00
HIGH SCHOOL			1,206.69	1,219.00	1,219.00	1,219.00
4. General Education						
a. Grades Nine through Twelve	1,141.88	1,141.88				
b. Continuation Education	33.76	33.76				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	0.76	0.76				
e. Community Day School						
5. Special Education						
a. Special Day Class	20.06	20.06				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	10.23	10.23				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	1,206.69	1,206.69	1,206.69	1,219.00	1,219.00	1,219.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	3,681.26	3,681.26	3,681.26	3,695.00	3,695.00	3,695.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	3,681.26	3,681.26	3,681.26	3,695.00	3,695.00	3,695.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December
JUNE							
A. BEGINNING CASH		2,882,203.00	3,027,095.00	3,704,315.00	3,891,085.00	1,668,389.00	246,954.00
B. RECEIPTS							
Revenue Limit Sources							
8020-8079	Property Taxes	8,621.00	280,274.00	187,014.00	3,658.00	5,112.00	1,749,101.00
8010-8019	Principal Apportionment	0.00	1,577,108.00	0.00	0.00	1,234,259.00	1,234,259.00
8080-8099	Miscellaneous Funds	5,996.00	5,996.00	5,996.00	5,996.00	15,989.00	9,993.00
8100-8299	Federal Revenue	5,201.00	105,790.00	141,429.00	47,825.00	172,194.00	172,194.00
8300-8599	Other State Revenue	111,381.00	93,185.00	490,651.00	662,545.00	383,458.00	585,341.00
8600-8799	Other Local Revenue	64,477.00	60,727.00	60,727.00	64,477.00	60,727.00	2,732,728.00
8910-8929	Interfund Transfers In						
8930-8979	All Other Financing Sources						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		195,676.00	440,182.00	2,427,286.00	878,105.00	1,747,370.00	6,483,616.00
C. DISBURSEMENTS							
1000-1999	Certificated Salaries	108,791.00	297,501.00	1,631,472.00	1,555,092.00	1,666,445.00	19,875.00
2000-2999	Classified Salaries	195,269.00	290,581.00	371,051.00	288,068.00	393,535.00	404,638.00
3000-3999	Employee Benefits	155,239.00	235,261.00	759,411.00	699,861.00	768,776.00	647,249.00
4000-5999	Books, Supplies and Services	130,641.00	150,832.00	374,023.00	296,798.00	340,049.00	280,134.00
6000-6599	Capital Outlay						
7000-7499	Other Outgo		130,000.00				
7600-7629	Interfund Transfers Out						
7630-7699	All Other Financing Uses						
Other Disbursements/							
Non Expenditures							
TOTAL DISBURSEMENTS		589,940.00	1,104,175.00	3,135,957.00	2,839,819.00	3,168,805.00	1,351,896.00
D. PRIOR YEAR TRANSACTIONS							
9200	Accounts Receivable	1,322,102.00	1,776,183.00	1,156,423.00			
9500	Accounts Payable	782,946.00	434,970.00	260,982.00	260,982.00		
TOTAL PRIOR YEAR TRANSACTIONS		539,156.00	1,341,213.00	895,441.00	(260,982.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		144,892.00	677,220.00	186,770.00	(2,222,696.00)	(1,421,435.00)	5,141,720.00
F. ENDING CASH (A + E)		3,027,095.00	3,704,315.00	3,891,085.00	1,668,389.00	246,954.00	5,388,674.00
G. ENDING CASH, PLUS ACCRUALS							

ESTIMATES THROUGH THE MONTH OF		January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH		5,388,674.00	5,558,549.00	3,373,833.00	1,574,475.00	4,389,739.00	2,162,816.00		
B. RECEIPTS									
Revenue Limit Sources									
8020-8079	Property Taxes	1,309,613.00	235,966.00	117,983.00	1,474,790.00	235,966.00	294,958.00	0.00	5,903,056.00
8010-8019	Principal Apportionment	3,497,056.00	178,282.00	548,558.00	1,371,398.00	274,280.00	0.00	3,798,774.00	13,713,984.00
8080-8099	Miscellaneous Funds	39,972.00	9,993.00	9,993.00	9,993.00	39,972.00	39,972.00	0.00	199,861.00
8100-8299	Federal Revenue	65,218.00	17,033.00	118,446.00	56,417.00	28,086.00	228,158.00	0.00	985,807.00
8300-8599	Other State Revenue	444,310.00	430,116.00	455,697.00	365,117.00	314,430.00	791,143.00	462,979.00	5,600,363.00
8600-8799	Other Local Revenue	64,477.00	60,727.00	60,727.00	2,736,478.00	60,728.00	60,728.00	0.00	6,087,728.00
8910-8929	Interfund Transfers In							0.00	0.00
8930-8979	All Other Financing Sources							0.00	0.00
	Other Receipts/Non-Revenue							0.00	0.00
TOTAL RECEIPTS		5,420,656.00	932,117.00	1,311,404.00	6,014,193.00	953,472.00	1,414,959.00	4,261,753.00	32,490,789.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	3,280,745.00	1,657,903.00	1,655,118.00	1,651,525.00	1,677,268.00	1,685,903.00	0.00	16,897,638.00
2000-2999	Classified Salaries	383,613.00	377,939.00	365,088.00	364,629.00	332,958.00	407,350.00	0.00	4,174,719.00
3000-3999	Employee Benefits	1,321,174.00	792,487.00	797,787.00	794,775.00	800,568.00	809,399.00	0.00	8,581,987.00
4000-5999	Books, Supplies and Services	265,249.00	288,504.00	282,769.00	388,000.00	369,601.00	583,605.00	0.00	3,750,405.00
6000-6599	Capital Outlay	0.00	0.00	0.00				0.00	0.00
7000-7499	Other Outgo							0.00	0.00
7600-7629	Interfund Transfers Out						(127,000.00)	0.00	130,000.00
7630-7699	All Other Financing Uses							0.00	(127,000.00)
	Other Disbursements/Non Expenditures							0.00	0.00
TOTAL DISBURSEMENTS		5,250,781.00	3,116,833.00	3,110,762.00	3,198,929.00	3,180,395.00	3,359,457.00	0.00	33,407,749.00
D. PRIOR YEAR TRANSACTIONS									
9200	Accounts Receivable							0.00	4,254,708.00
9500	Accounts Payable							0.00	1,739,880.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,514,828.00
E. NET INCREASE/DECREASE (B - C + D)		169,875.00	(2,184,716.00)	(1,799,358.00)	2,815,264.00	(2,226,923.00)	(1,944,498.00)	4,261,753.00	1,597,868.00
F. ENDING CASH (A + E)		5,558,549.00	3,373,833.00	1,574,475.00	4,389,739.00	2,162,816.00	218,318.00		4,480,071.00
G. ENDING CASH, PLUS ACCRUALS									

ANNUAL BUDGET REPORT:
July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Albany Unified School District
Date: June 10, 2011

Place: Albany City Hall
Date: June 21, 2011
Time: 7:00 p.m.

Adoption Date: June 21, 2011

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

Contact person for additional information on the budget reports:

Name: Laurie Harden
Title: Associate Superintendent, Business

Telephone: 510-558-3751
E-mail: lharden@ausdk12.org

Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

() 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 21, 2011

For additional information on this certification, please contact:

Name: Laurie Harden

Title: Asst Superintendent

Telephone: 510-558-3751

E-mail: lharden@ausdk12.org

Current Expense Formula/Minimum Classroom Compensation

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	17,293,059.98	301	143,050.00	303	17,150,009.98	305	0.00		307	17,150,009.98	309
2000 - Classified Salaries	4,002,182.14	311	10,400.42	313	3,991,781.72	315	102,704.00		317	3,889,077.72	319
3000 - Employee Benefits (Excluding 3800)	7,700,354.11	321	631,061.40	323	7,069,292.71	325	45,657.00		327	7,023,635.71	329
4000 - Books, Supplies Equip Replace. (6500)	1,886,988.00	331	1,573.00	333	1,885,415.00	335	574,001.00		337	1,311,414.00	339
5000 - Services... & 7300 - Indirect Costs	3,652,869.00	341	12,800.00	343	3,640,069.00	345	752,133.00		347	2,887,936.00	349
TOTAL					33,736,568.41	365			TOTAL	32,262,073.41	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			63.33%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.33%
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)	32,262,073.41
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	16,897,638.00	301	146,282.00	303	16,751,356.00	305	0.00		307	16,751,356.00	309
2000 - Classified Salaries	4,174,719.00	311	192,000.00	313	3,982,719.00	315	92,979.00		317	3,889,740.00	319
3000 - Employee Benefits (Excluding 3800)	8,539,823.00	321	704,920.00	323	7,834,903.00	325	51,653.00		327	7,783,250.00	329
4000 - Books, Supplies Equip Replace. (6500)	863,712.00	331	0.00	333	863,712.00	335	420,468.00		337	443,244.00	339
5000 - Services... & 7300 - Indirect Costs	2,759,696.00	341	800.00	343	2,758,896.00	345	808,448.00		347	1,950,448.00	349
TOTAL					32,191,586.00	365			TOTAL	30,818,038.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			66.54%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	66.54%
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)	30,818,038.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 1,159,910.68
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 27,320,087.15

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.25%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,266,843.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	435,980.21
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	121,326.24
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	255.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,824,404.50
9. Carry-Forward Adjustment (Part IV, Line F)	222,524.28
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,046,928.78

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,216,615.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,013,731.43
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,327,642.31
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	356,368.70
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	701,863.27
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	154,675.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	397,087.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,733,408.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,745.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	167,445.38
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,989,777.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	821,102.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	35,885,461.11

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 5.08%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.70%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,824,404.50</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,388.65)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.46%) times Part III, Line B18); zero if negative	<u>222,524.28</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.46%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.71%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>222,524.28</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>222,524.28</u>

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	92,550.00		115,984.00	208,534.00
2. State Lottery Revenue	8560	439,501.00		55,366.00	494,867.00
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)		532,051.00	0.00	171,350.00	703,401.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	11,588.00			11,588.00
3. Employee Benefits	3000-3999	6,975.00			6,975.00
4. Books and Supplies	4000-4999	392,651.00		171,350.00	564,001.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	120,837.00			120,837.00
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)		532,051.00	0.00	171,350.00	703,401.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	19,305,127.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,505.35	3.21%	6,714.35	2.71%	6,896.35
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		3,695.00	0.01%	3,695.23	-0.24%	3,686.40
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		24,037,268.25	3.22%	24,811,067.55	2.47%	25,422,704.64
d. Other Revenue Limit (Form RL, lines 6 thru 14)		42,422.00	0.00%	42,422.00	0.00%	42,422.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		24,079,690.25	3.21%	24,853,489.55	2.46%	25,465,126.64
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		19,322,988.24	3.21%	19,943,931.22	2.46%	20,434,745.52
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(380,000.00)	0.00%	(380,000.00)	0.00%	(380,000.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		362,139.00	0.00%	362,139.00	0.00%	362,139.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		19,305,127.24	3.22%	19,926,070.22	2.46%	20,416,884.52
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,921,702.00	1.03%	2,951,879.00	1.38%	2,992,511.00
4. Other Local Revenues	8600-8799	468,128.00	0.13%	468,743.00	0.14%	469,414.00
5. Other Financing Sources	8900-8999	(3,985,829.00)	1.70%	(4,053,675.00)	3.13%	(4,180,425.00)
6. Total (Sum lines A1k thru A5)		18,709,128.24	3.12%	19,293,017.22	2.10%	19,698,384.52
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				9,834,396.00		10,284,497.00
b. Step & Column Adjustment				450,101.00		467,979.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,834,396.00	4.58%	10,284,497.00	4.55%	10,752,476.00
2. Classified Salaries						
a. Base Salaries				2,350,191.00		2,385,443.00
b. Step & Column Adjustment				35,252.00		35,782.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,350,191.00	1.50%	2,385,443.00	1.50%	2,421,225.00
3. Employee Benefits	3000-3999	5,287,891.00	1.32%	5,357,733.00	1.35%	5,430,168.00
4. Books and Supplies	4000-4999	666,488.00	2.45%	682,840.00	3.10%	704,008.00
5. Services and Other Operating Expenditures	5000-5999	1,680,648.00	1.87%	1,712,003.00	2.30%	1,751,426.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(639,670.00)	0.00%	(639,670.00)	0.00%	(639,670.00)
9. Other Financing Uses	7600-7699	130,000.00	0.00%	130,000.00	0.00%	130,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,309,944.00	3.12%	19,912,846.00	3.20%	20,549,633.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(600,815.76)		(619,828.78)		(851,248.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,745,703.01		4,144,887.25		3,525,058.47
2. Ending Fund Balance (Sum lines C and D1)		4,144,887.25		3,525,058.47		2,673,809.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	85,268.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,034,619.01		3,525,058.47		2,673,809.99
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,144,887.01		3,525,058.47		2,673,809.99

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,034,619.01		3,525,058.47		2,673,809.99
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,034,619.01		3,525,058.47		2,673,809.99

F. ASSUMPTIONS

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

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	511,815.00	0.00%	511,815.00	0.00%	511,815.00
2. Federal Revenues	8100-8299	985,807.00	0.00%	985,807.00	0.00%	985,807.00
3. Other State Revenues	8300-8599	2,678,653.00	1.75%	2,725,449.00	2.24%	2,786,538.00
4. Other Local Revenues	8600-8799	5,619,600.00	0.00%	5,619,600.00	0.00%	5,619,600.00
5. Other Financing Sources	8900-8999	3,985,829.00	1.70%	4,053,675.00	3.13%	4,180,425.00
6. Total (Sum lines A1 thru A5)		13,781,704.00	0.83%	13,896,346.00	1.35%	14,084,185.00
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				7,063,242.00		6,909,045.00
b. Step & Column Adjustment				(154,197.00)		120,908.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,063,242.00	-2.18%	6,909,045.00	1.75%	7,029,953.00
2. Classified Salaries						
a. Base Salaries				1,824,528.00		1,851,895.00
b. Step & Column Adjustment				27,367.00		27,779.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,824,528.00	1.50%	1,851,895.00	1.50%	1,879,674.00
3. Employee Benefits	3000-3999	3,294,095.00	-0.58%	3,274,837.00	0.74%	3,299,057.00
4. Books and Supplies	4000-4999	197,224.00	-0.49%	196,250.00	0.26%	196,762.00
5. Services and Other Operating Expenditures	5000-5999	1,206,048.00	-4.63%	1,150,154.00	0.98%	1,161,430.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	512,670.00	0.00%	512,670.00	0.00%	512,670.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,097,807.00	-1.44%	13,894,851.00	1.33%	14,079,546.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(316,103.00)		1,495.00		4,639.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		316,102.76		(0.24)		1,494.76
2. Ending Fund Balance (Sum lines C and D1)		(0.24)		1,494.76		6,133.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1.15		1,494.76		6,133.76
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.39)		0.00		0.00
f. Total Components of Ending Fund Balance		(0.24)		1,494.76		6,133.76
(Line D3f must agree with line D2)						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

July 1 Budget (Single Adoption)
 General Fund
 Multiyear Projections
 Unrestricted/Restricted

Alameda County Unified
 Alameda County

01 61127 000000
 Form MYP

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	19,816,942.00	3.13%	20,437,885.22	2.40%	20,928,699.52
2. Federal Revenues	8100-8299	985,807.00	0.00%	985,807.00	0.00%	985,807.00
3. Other State Revenues	8300-8599	5,600,355.00	1.37%	5,677,328.00	1.79%	5,779,049.00
4. Other Local Revenues	8600-8799	6,087,728.00	0.01%	6,088,343.00	0.01%	6,089,014.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		32,490,832.24	2.15%	33,189,363.22	1.79%	33,782,569.52
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				16,897,638.00		17,193,542.00
b. Step & Column Adjustment				295,904.00		588,887.00
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	16,897,638.00	1.75%	17,193,542.00	3.43%	17,782,429.00
2. Classified Salaries						
a. Base Salaries				4,174,719.00		4,237,338.00
b. Step & Column Adjustment				62,619.00		63,561.00
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	4,174,719.00	1.50%	4,237,338.00	1.50%	4,300,899.00
3. Employee Benefits	3000-3999	8,581,986.00	0.59%	8,632,570.00	1.12%	8,729,225.00
4. Books and Supplies	4000-4999	863,712.00	1.78%	879,090.00	2.47%	900,770.00
5. Services and Other Operating Expenditures	5000-5999	2,886,696.00	-0.85%	2,862,157.00	1.77%	2,912,856.00
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(127,000.00)	0.00%	(127,000.00)	0.00%	(127,000.00)
9. Other Financing Uses	7600-7699	130,000.00	0.00%	130,000.00	0.00%	130,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,407,751.00	1.20%	33,807,697.00	2.43%	34,629,179.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(916,918.76)		(618,333.78)		(846,609.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,061,805.77		4,144,887.01		3,526,553.23
2. Ending Fund Balance (Sum lines C and D1)		4,144,887.01		3,526,553.23		2,679,943.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		0.00		0.00
b. Restricted	9740	1.15		1,494.76		6,133.76
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	85,268.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,034,619.01		3,525,058.47		2,673,809.99
2. Unassigned/Unappropriated	9790	(1.39)		0.00		0.00
f. Total Components of Ending Fund Balance		4,144,886.77		3,526,553.23		2,679,943.75
(Line D3f must agree with line D2)						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,034,619.01		3,525,058.47		2,673,809.99
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.39)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2e)		4,034,617.62		3,525,058.47		2,673,809.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.08%		10.43%		7.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		16,650,212.00		16,650,212.00		16,650,212.00
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)						
		3,695.00		3,686.40		3,686.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,407,751.00		33,807,697.00		34,629,179.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		33,407,751.00		33,807,697.00		34,629,179.00
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)		1,002,232.53		1,014,230.91		1,038,875.37
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)		1,002,232.53		1,014,230.91		1,038,875.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	51,624,575.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	7,708,624.85
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	11,179,235.00
5. Interfund Transfers Out	All	9300	7600-7629	585,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	192,463.42
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	62,815.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				12,019,513.42
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				31,896,436.96
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				31,896,436.96

Albany City Unified
Alameda County

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
No Child Left Behind Maintenance of Effort Expenditures

01 61127 0000000
Form NCMOE

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		3,681.26
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		3,681.26
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		3,681.26
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,664.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	28,637,748.59	7,824.16
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	28,637,748.59	7,824.16
B. Required effort (Line A.2 times 90%)	25,773,973.73	7,041.74
C. Current year expenditures (Line I.G and Line II.F)	31,896,436.96	8,664.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	914,233.67
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	2,743.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				2,743.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				911,490.67

Albany City Unified
Alameda County

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
No Child Left Behind Maintenance of Effort Expenditures

01 61127 000000
Form NCMOE

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	31,896,436.96	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,664.54
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,387.35	6,362.35
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,362.35	6,505.35
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,362.35	6,505.35
b. Revenue Limit ADA	0033	3,681.26	3,695.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	23,421,464.56	24,037,268.25
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	41,400.00	42,422.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	23,462,864.56	24,079,690.25
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	19,248,230.20	19,322,988.24
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	169,381.00	362,139.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	95,326.00	68,046.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	74,055.00	294,093.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	19,322,285.20	19,617,081.24

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	5,903,057.00	5,903,057.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	5,903,057.00	5,903,057.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	13,419,228.20	13,714,024.24
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	13,419,228.20	13,714,024.24
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	13,419,228.20	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	46,456.00	46,000.00
46. California High School Exit Exam	9002	30,403.00	30,631.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	7,348.00	7,318.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Current LEA: 01-61127-0000000 Albany City Unified		
Selected SELPA: CR		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CR	North Region	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(130,530.00)				
Other Sources/Uses Detail					855,000.00	585,000.00		
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
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	7,330.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	80,000.00	0.00	87,800.00	0.00				
Other Sources/Uses Detail					500,000.00	500,000.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(80,000.00)	35,400.00	0.00				
Other Sources/Uses Detail					75,000.00	75,000.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	280,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	80,000.00	(80,000.00)	130,530.00	(130,530.00)	1,440,000.00	1,440,000.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(127,000.00)				
Other Sources/Uses Detail					0.00	130,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	7,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	80,000.00	0.00	80,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(80,000.00)	40,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					130,000.00	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	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8928	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	80,000.00	(80,000.00)	127,000.00	(127,000.00)	130,000.00	130,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	3,681.27	3,701.13	N/A	Met
Second Prior Year (2009-10)	3,711.00	3,702.49	0.2%	Met
First Prior Year (2010-11)	3,666.90	3,681.26	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	3,695.00			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
 (required if NOT met)

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

Explanation:
 (required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status	
Third Prior Year (2008-09)		3,824	3,838	N/A	Met
Second Prior Year (2009-10)		3,846	3,807	1.0%	Met
First Prior Year (2010-11)		3,843	3,849	N/A	Met
Budget Year (2011-12)		3,840			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	3,701	3,838	96.4%
Second Prior Year (2009-10)	3,667	3,807	96.3%
First Prior Year (2010-11)	3,681	3,849	95.6%
		Historical Average Ratio:	96.1%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	3,695	3,840	96.2%	Met
1st Subsequent Year (2012-13)	3,686	3,840	96.0%	Met
2nd Subsequent Year (2013-14)	3,686	3,840	96.0%	Met

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

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

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

Explanation:
 (required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,362.35	6,505.35	6,714.35	6,896.35
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,219.48	5,220.28	5,388.00	5,534.05
d. Prior Year Funded BRL per ADA		5,219.48	5,220.28	5,388.00
e. Difference (Step 1c minus Step 1d)		0.80	167.72	146.05
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	3.21%	2.71%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	3,681.26	3,695.00	3,695.23	3,686.40
b. Prior Year Revenue Limit (Funded) ADA		3,681.26	3,695.00	3,695.23
c. Difference (Step 2a minus Step 2b)		13.74	0.23	(8.83)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.37%	0.01%	-0.24%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		0.39%	3.22%	2.47%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.61% to 1.39%	2.22% to 4.22%	1.47% to 3.47%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	5,903,057.00	5,903,057.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	19,322,286.00	19,617,081.00	20,224,582.00	20,699,299.00
District's Projected Change in Revenue Limit:		1.53%	3.10%	2.35%
Revenue Limit Standard:		-0.61% to 1.39%	2.22% to 4.22%	1.47% to 3.47%
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)

Funded on prior year ADA.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	17,851,855.62	19,272,938.85	92.6%
Second Prior Year (2009-10)	15,096,311.30	16,741,279.25	90.2%
First Prior Year (2010-11)	15,824,428.99	18,625,662.99	85.0%
	Historical Average Ratio:		89.3%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	17,472,478.00	19,179,944.00	91.1%	Met
1st Subsequent Year (2012-13)	18,027,673.00	19,782,846.00	91.1%	Met
2nd Subsequent Year (2013-14)	18,603,869.00	20,419,633.00	91.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.39%	3.22%	2.47%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.61% to 10.39%	-6.78% to 13.22%	-7.53% to 12.47%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.61% to 5.39%	-1.78% to 8.22%	-2.53% to 7.47%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	7,677,492.00		
Budget Year (2011-12)	985,807.00	-87.16%	Yes
1st Subsequent Year (2012-13)	985,807.00	0.00%	No
2nd Subsequent Year (2013-14)	985,807.00	0.00%	No

Explanation:
(required if Yes)

SELPA pass-through funds moved to Fund 10.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	16,689,689.00		
Budget Year (2011-12)	5,600,355.00	-66.44%	Yes
1st Subsequent Year (2012-13)	5,677,328.00	1.37%	No
2nd Subsequent Year (2013-14)	5,779,049.00	1.79%	No

Explanation:
(required if Yes)

SELPA pass-through funds moved to Fund 10.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	7,119,690.00		
Budget Year (2011-12)	6,087,728.00	-14.49%	Yes
1st Subsequent Year (2012-13)	6,088,343.00	0.01%	No
2nd Subsequent Year (2013-14)	6,089,014.00	0.01%	No

Explanation:
(required if Yes)

School Care Foundation, Athletic donations, site donations budgeted as received. Not included in budget adoption.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	1,886,988.00		
Budget Year (2011-12)	863,712.00	-54.23%	Yes
1st Subsequent Year (2012-13)	879,090.00	1.78%	No
2nd Subsequent Year (2013-14)	900,770.00	2.47%	No

Explanation:
(required if Yes)

Donations; prior year carryover funds.

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

First Prior Year (2010-11)	3,783,399.00		
Budget Year (2011-12)	2,886,696.00	-23.70%	Yes
1st Subsequent Year (2012-13)	2,862,157.00	-0.85%	No
2nd Subsequent Year (2013-14)	2,912,856.00	1.77%	No

Explanation:
(required if Yes)

Foundation; donations and carryover funds not included in budget adoption.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	-----------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2010-11)	31,486,871.00		
Budget Year (2011-12)	12,673,890.00	-59.75%	Not Met
1st Subsequent Year (2012-13)	12,751,478.00	0.61%	Met
2nd Subsequent Year (2013-14)	12,853,870.00	0.80%	Met

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

First Prior Year (2010-11)	5,670,387.00		
Budget Year (2011-12)	3,750,408.00	-33.86%	Not Met
1st Subsequent Year (2012-13)	3,741,247.00	-0.24%	Met
2nd Subsequent Year (2013-14)	3,813,626.00	1.93%	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)

SELPA pass-through funds moved to Fund 10.

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

SELPA pass-through funds moved to Fund 10.

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

School Care Foundation, Athletic donations, site donations budgeted as received. Not included in budget adoption.

- 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)

Donations; prior year carryover funds.

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

Foundation; donations and carryover funds not included in budget adoption.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	33,407,751.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	33,407,751.00	334,077.51	501,091.00	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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	4,184,193.28	0.00	4,660,435.01
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	3,416,551.75	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.25)	(1.39)
d. Available Reserves (Lines 1a through 1c)	4,184,193.28	3,416,551.50	4,660,433.62
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	49,970,310.75	50,383,889.29	51,624,575.23
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	16,098,230.00	17,395,182.00	16,438,564.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	33,872,080.75	32,988,707.29	35,186,011.23
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	12.4%	10.4%	13.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.1%	3.5%	4.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	953,315.38	19,405,213.33	N/A	Met
Second Prior Year (2009-10)	(399,107.13)	18,391,279.25	2.2%	Met
First Prior Year (2010-11)	929,019.01	19,210,662.99	N/A	Met
Budget Year (2011-12) (Information only)	(600,816.00)	19,309,944.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	3,255,878.00	3,255,877.90	0.0%	Met
Second Prior Year (2009-10)	2,674,359.00	4,215,790.81	N/A	Met
First Prior Year (2010-11)	2,991,476.00	3,816,684.00	N/A	Met
Budget Year (2011-12) (Information only)	4,745,703.01			

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

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

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

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

Explanation:
 (required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	3,695	3,686	3,686
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	16,650,212.00	16,650,212.00	16,650,212.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	33,407,751.00	33,807,697.00	34,629,179.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	33,407,751.00	33,807,697.00	34,629,179.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,002,232.53	1,014,230.91	1,038,875.37
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)	1,002,232.53	1,014,230.91	1,038,875.37

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,034,619.01	3,525,058.47	2,673,809.99
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.39)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,034,617.62	3,525,058.47	2,673,809.99
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.08%	10.43%	7.72%
District's Reserve Standard (Section 10B, Line 7):	1,002,232.53	1,014,230.91	1,038,875.37
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2010-11)	(3,157,398.00)			
Budget Year (2011-12)	(3,985,829.00)	828,431.00	26.2%	Not Met
1st Subsequent Year (2012-13)	(4,053,675.00)	67,846.00	1.7%	Met
2nd Subsequent Year (2013-14)	(4,180,425.00)	126,750.00	3.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	855,000.00			
Budget Year (2011-12)	0.00	(855,000.00)	-100.0%	Not Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	585,000.00			
Budget Year (2011-12)	130,000.00	(455,000.00)	-77.8%	Not Met
1st Subsequent Year (2012-13)	130,000.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	130,000.00	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) AB3632 Mental Health costs

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

Explanation: (required if NOT met) Transfers in - temporary cash loans to other funds.

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

Explanation:
(required if NOT met)

Transfers out- temporary cash loans to other funds.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

36A. Identification of the District's Long-term Commitments

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	19	Fund 51	Fund 51	44,345,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	3,812,040	3,469,352	3,581,989	3,581,989
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,812,040	3,469,352	3,581,989	3,581,989
-------------------------------	-----------	-----------	-----------	-----------

Has total annual payment increased over prior year (2010-11)?	No	No	No	No
--	----	----	----	----

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

37A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
	1,201,778

4. OPEB Liabilities Data must be entered.

a. OPEB actuarial accrued liability (AAL)	7,164,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,968,600.00
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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	799,000.00	799,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	617,000.00	667,348.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	617,000.00	667,348.00
d. Number of retirees receiving OPEB benefits	55	55

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

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

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

No

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

--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

38A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	211.0	207.0	207.0	207.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

155,500

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
3,139,855	3,359,645	3,594,820
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
254,900	259,360	263,899
1.8%	1.8%	1.8%

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

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

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

Certificated (Non-management) - Other

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

38B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	111.0	107.0	107.0	107.0

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.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

41,386

7. Amount included for any tentative salary schedule increases

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

0	0	0
---	---	---

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1,315,455	1,407,538	1,506,064
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
12,414	12,600	13,000
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	35.0	37.0	37.0	37.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

43,356

4. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
235,204	252,000	270,000
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Yes	Yes	Yes
31,826	40,259	43,000
1.5%	1.5%	1.5%

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

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

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

n/a	n/a	n/a

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of June 21, 2011

ITEM: Declaration of Need
PREPARED BY: Cynthia Attiyeh, Human Resources Administrator
TYPE OF ITEM: Review and Action

BACKGROUND INFORMATION:

At times it is difficult to find fully qualified educators for certain positions and the district needs to be able to request Emergency Permits, Limited Assignment Permits and employee Interns to staff them.

FINANCIAL INFORMATION:

No cost to the district

RECOMMENDATION: Review and Approve Declaration of Need



State Of California
Commission On Teacher Credentialing
Certification, Assignment and Waivers Division
Box 944270
Sacramento, CA 94244-2700

Telephone:
(916) 445-7254 or (888) 921-2682
E-mail: credentials@ctc.ca.gov
Website: www.ctc.ca.gov

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

- Original Declaration of Need for year: 11-12
- Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT

Name of District: Albany District CDS Code: 61127
 Name of County: Alameda County CDS Code: 01

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board of the school district specified above adopted a declaration at a regularly scheduled public meeting held on 06 / 09 / 11 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2012.

Submitted by (Superintendent, Board Secretary, or Designee):

<u>Marla Stephenson</u>	<u>510-558-3766</u>	<u>Superintendent</u>
<small>Name</small>	<small>Signature</small>	<small>Title</small>
<u>510-559-6560</u>	<u>510-558-3766</u>	
<small>Fax Number</small>	<small>Telephone Number</small>	<small>Date</small>
<u>1051 Monroe St. Albany, CA 94706</u>		
<small>Mailing Address</small>		
<u>mstephenson@ausdk12.org</u>		
<small>E-Mail Address</small>		

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL OR AGENCY

Name of County _____ County CDS Code _____
 Name of State Agency _____
 Name of NPS/NPA _____ County of Location _____

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ___/___/___, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, _____.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

_____ <i>Name</i>	_____ <i>Signature</i>	_____ <i>Title</i>
_____ <i>Fax Number</i>	_____ <i>Telephone Number</i>	_____ <i>Date</i>
_____ <i>Mailing Address</i>		
_____ <i>E-Mail Address</i>		

► *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
CLAD (applicant already holds teaching credential)	10
BCLAD (applicant already holds teaching credential)	3
List target language(s) for BCLAD: _____ _____	
Resource Specialist	10
Teacher Librarian Services	5
Visiting Faculty Permit	1

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in multiple subject and single subject areas.

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	10
Single Subject	15
TOTAL	35

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program? Yes No

If no, explain. Internships are handled through Commission-approved programs; below

Does your agency participate in a Commission-approved college or university internship program? Yes No

If yes, how many interns do you expect to have this year? 3

If yes, list each college or university with which you participate in an internship program.

Brandman University

If no, explain why you do not participate in an internship program.

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of June 21, 2011

ITEM: Approve the extension of 2009 Memorandum of Understanding between the Albany Teachers Association and Albany Unified School District to continue to hold an increase in 1st to 3rd grade instructional minutes in abeyance for the 2011-12 school year.

PREPARED BY: Lynda Hornada, Director of Curriculum and Instruction

TYPE OF ITEM: Consent

BACKGROUND INFORMATION

In April of 2009, the Albany Teachers Association and Albany Unified School District signed a Memorandum of Understanding to hold the Board of Education's decision of increasing 1st through 3rd grade instructional minutes in abeyance for two years. This MOU is now expired. A copy of the original agreement is attached.

Staff is recommending an extension of the MOU for the 2011-12 school year in order for a committee/task force to re-examine the matter of the Board's 2009 directive of increasing instructional minutes in 1st through 3rd grades.

Recommendation:

Approve the extension of 2009 Memorandum of Understanding between the Albany Teachers Association and Albany Unified School District to continue to hold an increase in 1st to 3rd grade instructional minutes in abeyance for the 2011-12 school year.

Memorandum of Understanding (M.O.U.)
Between
Albany Unified School District
And
Albany Teachers Association (ATA)

April 27, 2009

1. Both parties agree that Albany Unified School District's decision to increase student instructional minutes is not subject to bargaining. However, the effects of the decision to increase student instructional minutes on teacher working conditions are subject to bargaining.
2. The District agrees to hold in abeyance the implementation of the School Board decision, in the resolution dated February 3, 2009, to increase the instructional minutes of students in grades 1-3 for the 2009-10 and 2010-2011 school years. If the District decides to implement the February 3, 2009 decision regarding student instructional minutes during the 2011-2012 school year, the District and Association agree to continue to bargain the effects of such decision by the end of the 2010-2011 school year.

Maureen Stephenson
Superintendent,
Albany USD

Fig Bank
President, Albany Teachers Association

4/27/09
Date

Nancy Schiller
Bargaining Chair,
Albany Teachers Association
4/27/09
Date