

Albany Unified School District

**2009-10
Budget**

**Presented to the Board of Education
June 30, 2009**

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PART I

**ALBANY UNIFIED SCHOOL DISTRICT
2009-10 BUDGET**

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**ALBANY UNIFIED SCHOOL DISTRICT
2009-10 BUDGET by FUND**

It is recommended that the Board of Education adopt the Proposed Budgets for 2009-10 as presented for the following funds (based on expenditure budgets):

FUND	DESCRIPTION	TOTAL BUDGET
01	General Fund	\$ 46,857,120
12	Child Development Fund	2,528,812
11	Adult Education Fund (Per State budget moved to Fund01-only fee revenue will be accounted for within this fund)	291,329
13	Cafeteria Fund	810,812
14	Deferred Maintenance Fund (Per State budget moved to Fund 01-only carryover balance will be accounted for within this fund)	00
20	Special Reserve -- Post Employment Benefits	00
21	Building Fund (Pending Measure E bond sale)	00
25	Capital Facilities Fund	10,000
TOTAL DISTRICT BUDGET—ALL FUNDS		\$ 50,498,073

**GENERAL EDUCATION FUND
FUND 01**

PURPOSE:

The General Education Fund is used to account for the normal operations of the school district. All expenditures except those required by law to be in another fund are accounted for in this fund. This includes regular and special education instruction, administration, maintenance and operations, and other non-state and federally supported programs.

Because there are many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. The Adopted Budget, therefore, should be considered a "snapshot in time" of the financial plan of the District. As of Budget Adoption, the district has a budget that does not reflect deficit spending for the 2009-10 year. As the school year progresses, the State budget will be adopted and the variables will undoubtedly change. The budget will be updated accordingly and the changes submitted for approval by the Governing Board. As a starting point, the following assumptions are used for the 2009-10 Budget.

ASSUMPTIONS:

Revenue Limit:

- a) Enrollment is projected at 3846, an increase of 13 students from prior year. This number will be updated during August/September to reflect actual enrollment.
- b) Average Daily Attendance (ADA) is projected at 3711 using a 96.5% attendance factor.
- c) Revenue Limit is with 4.25% COLA and a 17.967% deficit; essentially a 0% funded cost of living allowance (COLA).
- d) Revenue Limit per ADA prior to deficit is \$6386.35 (less 17.967% deficit) equates to \$5,238.91 and a loss of \$1,147.44 per student.
- e) Revenue loss due to deficit - \$4.2 million

Lottery Income:

- a) Funding for unrestricted lottery is budgeted at \$109.50 (\$424,312) per year annual ADA and \$11.50 (\$44,562) per ADA for restricted lottery.
- b) Unrestricted Lottery (\$424,312) income is allocated to each site for site determined supply/service expenditures.
- c) Restricted Lottery (\$44,562) income is earmarked for site supplies, textbooks and must be expended solely for instructional supplies.

Class Size Reduction

- a) K-3 Class Size Reduction revenue is budgeted at \$865,000 for 2009-10. Due to the change in program funding, as well as the relaxed penalties, the number is conservative and will be recalculated in September when enrollment and class loads are determined
- b) Class Size Reduction for 9th grade has been eliminated. Funding is now considered unrestricted and based on our actual 07-08 funding of \$38,288.

American Recovery & Reinvestment Act (ARRA)

It was the initial intent of the stimulus dollars to save jobs, stimulate the economy, improve Academic outcomes and support school reform. Given the worsening of California's budget situation, these funds have simply become a "backfill" for the drastic reductions forced upon public education. The State has acknowledged this funding as part of its budget-balancing solution and essentially passed equal or greater reductions to education in other revenue areas. Ultimately, these one-time funds generate a minimal amount of additional revenue.

- a) **Fiscal Stabilization Funds**
The district received \$987,023 in stabilization dollars. These funds were received in June 2009 and budgeted as 2008-09 revenue. These dollars essentially "backfilled" a portion of the Revenue Limit reduction which equated to \$2.5 million dollar revenue loss in 2008-09.
- b) **Special Education Funds**
The district will receive \$384,079 in Special Education funds to support Special Education. These are one-time revenues and the Special Education program will determine how to best utilize these funds.
- c) **Title I Funds**
The district will receive \$80,054 in Title I funds that are to be used solely by identified Title I schools. If the funds are used for staffing the position will be limited to the 2009-10 year, since the funding is not on-going.

SchoolCare

- a) Estimated funding of \$256,047.
- b) Funds earmarked for:
 - 1.5 FTE Intervention/Reading Specialist at the elementary sites (.5 at each site).
 - .4 FTE Counselor at Albany Middle School
 - .6 FTE for three elective sections at Albany Middle School
 - .8 FTE Career Coordinator at Albany High School
 - .8 FTE for four elective sections at Albany High School
 - \$2500 to support counseling at MacGregor High School
 - \$500 to support the culinary program at MacGregor High School

Parcel Tax

Community dedication to unsurpassed educational programs and opportunities provide the district with three parcel taxes. Each tax contains language outlining the usage of the funds and each tax was passed with the intent to "maintain and improve" the districts educational program. All parcel tax funds are being utilized to "maintain" staffing and programs to the extent possible. Specifically, the 2005 parcel tax has shifted from supplementary programs to supporting the core educational program and retaining staff.

1987

- a) Parcel Tax revenue at \$131.76 per residential parcel and .026 per commercial square foot projected at \$1,085,462.
- b) Funds earmarked for:
 - 18.0 certificated teacher salary/benefit costs
 - Administrative fees to Alameda County Assessor's Office and URS Corporation who determines eligible parcels for the county tax roll.

1999

- a) Parcel Tax Revenue at \$155.88 per residential parcel and .031 per commercial square foot projected at \$1,209,361.
- b) Funds earmarked for:
 - 8.8 certificated teacher salary/benefit costs
 - 1.6 Counselors
 - Middle School Athletics
 - High School Athletics
 - Administrative fees to Alameda County Assessor's Office and URS Corporation who determines eligible parcels for the county tax roll.

2005

- a) Parcel Tax Revenue at \$267.90 per residential parcel and .053 per commercial square foot projected at \$2,074,363.
- b) Funds earmarked for:
 - 5.0 certificated Librarians
 - 1.0 Mental Health Specialist
 - SEIU off-schedule salary stipend
 - 16.0 certificated teacher salary/benefit costs
 - Administrative fees to Alameda County Assessor's Office and URS Corporation who determines eligible parcels for the county tax roll.

Categorical Programs

- a) Federal Categorical Program revenues are projected with no COLA.
- b) State Categorical Program revenues are projected with zero COLA and a 4.5% reduction.
- c) Categorical Flexibility per SBX3 4 (see **Categorical Flexibility section**)
- d) Carryover of any unspent prior year funds for Federal, State and Local Categorical Programs will be budgeted and/or transferred per flexibility options during the 2008-09 year-end close process.

Interfund Transfers

	Estimated 2008-09	Budget 2009-10
Cafeteria	\$123,453	\$84,312
Deferred Maintenance	\$170,855	Elimination per State
Building Fund	\$107,552	Final payment per Board resolution for energy savings program

Contributions to Restricted Programs
(Programs which are not self-supporting)

	Estimated 2007-08	Budget 2008-09
Special Education	\$2,824,826	\$2,828,480
Transportation	\$131,688	\$144,926
Routine Restricted Maintenance (required contribution reduced from 3% to 1%)	\$1,026,022	\$678,971

Salary & Benefit Expenditures:

- a) Step and column increases are provided for all eligible employees.
- b) There is no cost of living increase budgeted for any employee group.
- c) Staffing has been adjusted to reflect the 2008-09 Board approved reduction list.
- d) Health & Welfare costs have been budgeted at a 7% anticipated increase.

e) District contribution to payroll benefits:	2008-09	2009-10
STRS	8.25%	8.25%
PERS	13.02%	13.02%
FICA	6.20%	6.20%
MEDICARE	1.45%	1.45%
UNEMPLOYMENT INSURANCE	.30%	.30%
WORKERS COMPENSATION	1.89%	1.99%
DEFINED BENEFIT	3.75%	3.75%

f) FTE per classification		
Certificated	236.4	219.2
Classified	131.5	111.8
Management/Confidential/		
Unrepresented	36.3	31.3

ENROLLMENT PROJECTIONS

Enrollment projections are similar to probability statements, and they depend on historical data and future trends. Proper enrollment tracking, analysis and interpretation of demographic factors can assist the district in building a solid foundation for the budget. This information provides the basis for ADA projections and resulting staffing patterns.

The enrollment projection method used by most educational agencies is the cohort survival technique. This technique uses a grade progression ratio (GPR), which is the quotient obtained by dividing the current enrollment of one grade level into the next higher grade level one year later. The GPR represents the proportion of students expected to progress from one grade level to the next, and accounts for retention, dropouts, and migration, grade by grade. Although other enrollment forecasting techniques are available, the cohort survival method is the industry standard for school districts due to its sensitivity to incremental changes in population.

	Historical	Forecasts						
	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12
Albany Unified	3423	3598	3647	3810	3833	3846	3860	3881
Marin	468	515	494	506	501	496	489	489
Kindergarten	80	78	74	80	82	85	85	85
1st	79	79	81	82	78	80	83	83
2nd	79	80	81	82	81	77	79	82
3rd	80	99	81	84	82	81	77	79
4th	88	87	88	89	91	84	83	79
5th	62	92	89	89	87	89	82	81
Cornell	469	470	462	498	517	516	515	521
Kindergarten	74	76	76	81	84	84	84	84
1st	80	96	80	100	80	83	83	83
2nd	60	90	81	79	96	84	85	85
3rd	63	63	101	86	79	96	84	85
4th	75	60	62	91	89	82	99	87
5th	117	85	62	61	89	87	80	97
Ocean View	424	463	564	564	551	569	566	562
Kindergarten	72	79	78	79	103	97	97	95
1st	80	76	99	84	88	93	95	97
2nd	76	78	98	99	87	92	94	94
3rd	80	79	81	101	98	89	94	95
4th	57	93	98	88	97	94	85	90
5th	59	58	110	113	78	104	101	91
Albany Middle	870	904	861	922	926	919	934	935
6th	268	287	253	301	298	288	317	298
7th	313	297	298	307	313	310	299	330
8th	289	320	310	314	315	321	318	307
Albany High	1150	1210	1226	1274	1284	1292	1298	1314
9th	338	317	329	320	343	333	335	336
10th	287	336	309	319	310	332	323	325
11th	292	269	318	315	320	311	333	324
12th	233	288	270	320	311	316	307	329
Mac High	42	36	40	46	54	54	58	60
9th	1	0	1	0	2	1	2	2
10th	7	4	7	12	11	13	15	16
11th	18	14	16	13	18	16	15	15
12th	16	18	16	21	23	24	26	27
Kindergarten	226	233	228	240	269	266	266	264
1st	239	251	260	266	246	256	261	263
2nd	215	248	260	260	264	253	258	261
3rd	223	241	263	271	259	266	255	259
4th	220	240	248	268	277	260	267	256
5th	238	235	261	263	254	280	263	269
6th	268	287	253	301	298	288	317	298
7th	313	297	298	307	313	310	299	330
8th	289	320	310	314	315	321	318	307
9th	339	317	330	320	345	334	337	338
10th	294	340	316	331	321	345	338	341
11th	310	283	334	328	338	327	348	339
12th	249	306	286	341	334	340	333	356
	3423	3598	3647	3810	3833	3846	3860	3881

ENROLLMENT AND AVERAGE DAILY ATTENDANCE

California school districts are funded on actual student attendance. Based on historical attendance rates versus CBEDS enrollment in Albany Unified School District, a 96.5% attendance factor was used to determine the district's Revenue Limit Funding.

ENROLLMENT / ATTENDANCE COMPARISON

CBEDS = October Pupil Count

PROJECTIONS

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Period Two Attendance= Daily Attendance through the 7th school month								
TOTAL P2 ADA	3323.21	3476.26	3507.12	3665.18	3701.13	3846.0	3860.0	3881.0
CBEDS	3423.00	3598.00	3652.00	3810.00	3830.00			
P2	3323.21	3476.26	3507.12	3665.18	3701.13			
<i>CBEDS - P2</i>	-99.79	-121.74	-144.88	-144.82	-128.87			
<i>Pct</i>	97.08%	96.62%	96.03%	96.20%	96.64%	3711.39	3724.9	3745.17
PA	3316.82	3464.50	3509.44	3652.78				
CBEDS/P2 %	97.08%	96.62%	96.03%	96.20%		3,711.39	3,724.90	3,745.17

ALL OTHER FUNDS

ADULT EDUCATION FUND

FUND 11

PURPOSE:

The Adult Education Fund will be used to account separately for fee based class funds and expenditures related to those fees. Adult Education funds are now incorporated into the districts Revenue Limit form and funded as unrestricted dollars.). The Adult Education program is being analyzed to determine how to continue to effectively and efficiently operate the program to meet the needs of the district and community.

ASSUMPTIONS:

Revenues:

Based on 2008-09 actual fees collected.

All other revenues are now reflected in the General Education Fund and are unrestricted.

Expenditures:

Expenditures will utilize class fees to support the program.

CHILD DEVELOPMENT FUND

FUND 12

PURPOSE:

This fund is used to account separately for federal, state and local revenues to operate child development programs.

ASSUMPTIONS:

Revenues:

State and Federal grants are anticipated at the same funding level as 2008-09. Fees have increased and have been budgeted accordingly.

Expenditures:

Staffing, supplies and services have been verified. The fund will be self-supporting with no General Fund contribution necessary.

DEFERRED MAINTENANCE FUND

FUND 14

PURPOSE:

The Deferred Maintenance Fund was established to receive transfers from other funds up to ½ of 1% of the General Fund budget for expenditures. The State will continue to fund their share, but the revenue will now be received within the General Education Fund as unrestricted dollars. Additionally, matching funds are no longer required.

ASSUMPTIONS:

Revenues:

The State will fund their portion of deferred maintenance within the General Education Fund.

Expenditures:

Expenditures will be determined and budgeted as the year progresses and will utilize carryover funds as no new funds will be generated by this program.

CAFETERIA FUND

FUND 13

PURPOSE:

The Cafeteria Fund (*Education Code* sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from the federal and state government, subsidizing free and reduced priced lunches as well as a minimal subsidy of paid lunches. The District operates the National School Lunch and Breakfast Program. In addition to the government funding, revenue is derived from sales of lunches and interest on deposits.

ASSUMPTIONS:

Revenues:

Federal and State revenues are projected at the same amount as 2008-09. Local revenue is decreased due to lower interest rates and less food sales. The final 2008-09 will be analyzed, during the year end process, and the cafeteria budget may require revision depending on the final 2008-09 revenue number.

Expenditures:

Step change in the salary schedule is projected for all eligible employees.

Other expenditure categories are budgeted consistent with the prior year.

*The Cafeteria Fund is expected to deficit spend \$84,312. This is a decrease of an estimated \$40,000, due to staffing reductions.

SPECIAL RESERVE FUND for POST EMPLOYMENT BENEFITS

FUND 20

PURPOSE:

The Special Reserve Fund was established to account for funds earmarked for the future cost of post employment benefits.

ASSUMPTIONS:

The funds are earmarked for post employment benefits

BUILDING FUND

FUND 21

To account separately for proceeds for the sale of bonds and may not be used for any other purpose other than those for which the bonds were issues.

ASSUMPTIONS:

Revenues:

Remaining revenues will be used towards future capital improvement projects. The sale of Measure E (pool project) will be recorded within this fund.

Expenditures:

Expenditures will be budgeted for the pool project once the bond sale occurs and the funds are received.

CAPITAL FACILITIES FUND

FUND 25

PURPOSE:

The Capital Facilities Fund is used to account separately for funds received from fees levied on developers or other agencies as a condition of approving a development. These levies are in accordance to the district's Developer Fee Justification Study. Rates are identified every year and assessed from new residential construction and commercial or industrial developments.

ASSUMPTIONS:

Funds to solely be used for the construction/re-construction of school facilities and related capital outlay expenditures.

*Funds will be budgeted for appropriate projects as the year progresses.

ALL OTHER FUNDS

FUND:	General Education	Adult Education	Child Development	Cafeteria	Deferred Maintenance	Post- Employment Benefits	Building Fund	Capital Facilities
	10	110	120	130	140	200	210	250
A. REVENUES	46,864,074	288,000	2,528,512	726,500	10,000	10,000	0	26,522
B. EXPENDITURES	46,772,808	291,329	2,528,512	810,812	60,500	0	0	10,000
C. EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES (A5 - B)	91,266	-3,329	0	-84,312	-50,500	10,000	0	16,522
D. OTHER FINANCING SOURCES/USES								
Interfund Transfer 8910-8928 Cafeteria Fund	-84,312							
Interfund Transfer 7610-7629 Cafeteria Fund				84,312				
TOTAL OTHER FINANCING	-84,312	0	0	84,312	0	0	0	0
E. NET INCREASE (DECREASE) TO FUND BALANCE	6,954	-3,329	0	0	-50,500	10,000	0	16,522
F. FUND BALANCE								
1) Beginning Balance - July 1	3,431,171	62,484	59,580	18,332	654,367	823,765	325,011	57,134
Audit Adjustments							0	
2) Ending Balance - June 30	3,438,125	59,155	59,580	18,332	603,867	833,765	325,011	73,656
Components of Ending Fund Balance								
Revolving Fund Cash	25,000	0	0	0	0	0	0	0
Stores		0	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0	0	0
Designated for Economic Un	2,656,313	0	0	0				
Restricted Funds	756,812					0	0	
Other Designations	0	59,155	59,580	18,332	603,867	848,765	325,011	73,656
Undesignat 9790	0	0	0	0	0	0	0	0

GASB 45 Bond Facility
Projects Projects

MULTI-YEAR FINANCIAL PROJECTION SUMMARY

Multiyear financial projections (MYFPs) are required of districts by AB 1200 and should be accurate and timely.

A MYFP allows both the district and the county office to predict revenues and expenditures and to ensure that the district will be able to meet its financial obligations in the current and two subsequent fiscal years. If the district is not able to meet its financial obligations in the current and two subsequent years, the county superintendent of schools must notify the district's governing board and the Superintendent of Public Instruction (SPI) of the determination.

Any forecast of financial data has inherent limitations, including unanticipated changes in enrollment and changing economic conditions at the state and local level. A budget forecasting model is a tool and evaluated based on certain criteria and assumptions, not viewed as a prediction of exact numbers. The MYFP is updated at each interim financial reporting period to maintain the most accurate data. Planning can help the district more clearly understand its financial objectives and strategies to maintain financial solvency.

The MYFP is utilized to analyze the following three critical factors to assure a district is maintaining fiscal solvency:

1. The excess (deficiency) of revenues over expenditures. This is used to monitor a districts General fund deficit spending pattern. Ideally, the number will be positive or zero, which indicates strong fiscal management. It is increasingly difficult, with the condition of the State budget situation, to maintain a balanced budget and eliminate deficit spending. Albany's MYFP reflects no planned deficit for 2009-10 with a gradual increase in the deficit for the two subsequent years. The number could be dramatically impacted as the State budget is finalized.
2. The net increase/decrease to your fund balance. This represents the actual change to the General Fund budget, including all inter-fund transfers in and out. This is monitored to assure that all funds, within the district and fiscally sound and the General Fund is not overly contributing to other district funds.
3. District reserve requirement are met. Districts are required to maintain a 3% reserve level. This reserve is required to be unrestricted funds and based on the total expenditures and transfers out for any given year. If this requirement is not met, current regulations require the Alameda County Office of Education to intervene and require a written corrective action plan to restore the reserve level.

The district has implemented substantial budgetary reductions that are reflected in the 2009-10 budget and the MYFP. Absent these reductions, the district would not meet the minimum required reserve level for all three years.

Multi-Year Financial Projection

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$19,672,846.51	\$19,920,842.71	\$20,504,181.28
Federal Revenues	8100 - 8299	\$5,028,434.00	\$5,028,434.00	\$5,028,434.00
Other State Revenues	8300 - 8599	\$17,003,088.00	\$17,157,105.61	\$17,566,013.45
Other Local Revenues	8600 - 8799	\$5,161,036.00	\$5,207,488.36	\$5,259,614.88
Total Revenues		\$46,865,404.51	\$47,313,870.68	\$48,358,243.61
Expenditures				
Certificated Salaries	1000 - 1999	\$16,690,205.00	\$17,024,009.10	\$17,364,489.28
Classified Salaries	2000 - 2999	\$3,711,381.00	\$3,767,051.70	\$3,823,557.47
Employee Benefits	3000 - 3999	\$7,156,387.00	\$7,510,136.53	\$7,886,052.77
Books and Supplies	4000 - 4999	\$1,071,480.00	\$1,086,368.46	\$1,106,167.60
Services and Other Operating Expenditures	5000 - 5999	\$3,009,237.00	\$3,063,699.42	\$3,133,117.53
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$15,271,275.00	\$15,372,433.41	\$15,644,616.96
Direct Support/Indirect Cost	7300 - 7399	(\$137,157.00)	(\$127,772.10)	(\$117,993.03)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$46,772,808.00	\$47,695,926.52	\$48,840,008.58
Excess (Deficiency) of Revenues Over Expenditures	1 →	\$92,596.51	(\$382,055.84)	(\$481,764.97)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$84,312.00	\$84,312.00	\$84,312.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		(\$84,312.00)	(\$84,312.00)	(\$84,312.00)
Net Increase (Decrease) in Fund Balance	2 →	\$8,284.51	(\$466,367.84)	(\$566,076.97)
Fund Balance				
Beginning Fund Balance	9791	\$3,431,171.35	\$3,439,455.86	\$2,973,088.02
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$3,431,171.35	\$3,439,455.86	\$2,973,088.02
Ending Fund Balance		\$3,439,455.86	\$2,973,088.02	\$2,407,011.05
Components of Ending Fund Balance				
Revolving Cash	9711	\$25,000.00	\$25,000.00	\$25,000.00
Legally Restricted Balance	9740 - 9759	\$756,812.00	\$678,862.96	\$522,796.41
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	3 →	\$948,175.35	\$975,868.91	\$1,010,191.37
Undesignated/Unappropriated	9790	\$1,709,468.51	\$1,293,356.15	\$849,023.27

NOTE: The 3% reserve excludes SELPA expenditures of \$15,251,275.

Categorical Flexibility

**ALBANY UNIFIED SCHOOL DISTRICT
TIER III FLEXIBILITY**

The enacted 2009-10 California State Budget and SBX34, Chapter 12, authorizes school district to use funding received from the State for Tier Three programs, for any educational purpose, to the extent authorized by law. The flexibility to use these funds is authorized for five years from 2008-09 through 2012-13 by Education Code 42605.

The Tier III flexibility allows districts to seek relief from the current budget cuts by repurposing funds from what has traditionally been restricted funding. The following pages represent those programs and services, their description, program elements, 2009-10 estimated funding and the proposed use of these funds.

Program	Description	Resource Code 08-09 09-10	Program Elements	2009-10 Funding (Reduced by 20% over 08- 09)	2009-10 Use
Adult Education	Albany Adult Education programs provides fee and non-fee based classes to provide access to the entire community for the highest quality life-long learning experiences. .	Fund 11-6390 Fund 01-0000	Adult Basic Education High School Diploma English as a Second Language Parent Education	\$284,758. (Based on 07-08 funding)	Unrestricted per add on to the Revenue Limit form.
Adult Education-CBET	Community-Based English Tutoring (CBET) supports free or subsidized English language instruction to parents or other community members who pledge to provide English language tutoring to California school children with limited English proficiency.	Fund 11 6285 Fund 01 0285	Adult education ELL program.	\$17,000	General fund unrestricted.
Arts & Music Block Grant	Funding for the Arts, Music and P.E. grants began with action by the Legislature in 2006 to establish an on-going allocation of funding to districts for visual and performing arts, vocal and instrumental music and physical education. Funds were allocated per pupil to each site.	Fund 01 6760 Fund 01 0760	Supplies, materials, equipment, professional development for K-12 teachers.	\$54,129	General fund unrestricted.

Program	Description	Resource Code 08-09 09-10	Program Elements	2009-10 Funding (Reduced by 20% over 08-09)	2009-10 Use
BTSA/Teacher Credentialing Program	To support teacher retention through Structured Induction Program (Beginning Teacher Support and Assessment). BTSA programs use a variety of methods to provide targeted support, based on performance data, to beginning teachers. Support providers assist beginning teachers in collecting and interpreting evidence of teaching performance, in reflecting on their teaching, and in identifying meaningful professional development activities that are targeted to their individual needs.	Fund 01 7392 Fund 01 0392	Mentor stipends Prof. Dev. Release time	\$35,645	General fund unrestricted Per requirements \$24,000 has been earmarked to support beginning teachers in 2009-10.
CAHSEE Intensive Instruction and Services	Funding supports intensive instruction and services for eligible students in the 11th and 12th grade who are required to pass the California High School Exit Examination (CAHSEE) and have failed one or both parts of the examination. Funding may be used for a variety of purposes	Fund 01 7055 Fund 01 0055	Teacher hourly Contracted tutoring Supplies	\$22,090	General fund unrestricted. 07-08 balances are not allowed to be "swept" and will be available for program needs.
Class Size Reduction Grade 9	The Morgan-Hart Class Size Reduction Act provides funds to school districts for participating schools that reduce class size in Grade 9 English and one other Grade 9 course required for graduation. The majority of pupils in participating classes must be identified as Grade 9 students with an average class of 20:1.	Fund 01 1200 Fund 01 0200	Certificated staff	\$38,288 (Based on 07-08 funding)	General fund unrestricted.

Program	Description	Resource Code 08-09 09-10	Program Elements	2009-10 Funding (Reduced by 20% over 08-09)	2009-10 Use
Deferred Maintenance Program	This program provides state funding of up to half of 1% of an average district's general fund budget for major maintenance needs. In the 2008-09 Revised Budget the requirement that LEAs provide local contribution is waived, but state funding is available.	Fund 14 6205 Fund 01 8598/114	To provide state dollars and an incentive for district funding to address ongoing facilities upkeep needs.	\$160,000	
Instructional Materials Fund	To ensure that each pupil is provided with a standards-aligned textbook or basic instructional materials in the core curriculum areas of reading/language arts, mathematics, science, and history/social sciences.	Fund 01 7156 Fund 01 0156	State Board Adopted (K-8) or district certified (grades 9-12) -- new and replacement instructional materials/textbooks	\$211,828	General fund unrestricted. Although adoptions have been postponed, \$100,000 is earmarked for textbooks.
Peer Assistance and Review (PAR)	To provide a vehicle for teacher assessment, training, and retraining. Funding is available for professional development activities to assist experienced teachers who need help developing their subject matter knowledge, teaching strategies, or both.	Fund 01 7271 Fund 01 0271		TBD / \$00	General fund unrestricted-if funded and available.
Pupil Retention and Professional Development Block Grant	Formerly continuation school funding and staff development buy-back days. These funds have been continually used for unrestricted staffing expenditures.	Fund 01 7390 / 7393 Fund 01 8590/739	Unrestricted certificated staff.	\$253,500	General fund unrestricted.
P.E. Incentive Grant	Provide staff, training and support for district physical education program.	Fund 01 6258 Fund 01 0258	Certificated staff	\$117,222	General fund unrestricted.

Program	Description	Resource Code 08-09 09-10	Program Elements	2009-10 Funding (Reduced by 20% over 08-09)	2009-10 Use
School Safety	To provide supplemental resources to districts serving students in grades K through 12 for the purpose of establishing programs that promote school safety and prevent school violence (at any of grades K-12).	Fund 01 6405 Fund 01 0405	SRO at Albany High Site allocations	\$53,285	General fund unrestricted.
School and Library Improvement Block Grant	To provide state resources targeted towards site-level improvement and library material needs. Sites determine how to allocate funds among component programs: • School Improvement Program - personnel, training, materials, supplies, and other uses to improve the instructional services and school environment • School Library Materials - resources, to support libraries.	Fund 01 7395 Fund 01 0395	Supplies and Materials Staff Library Books & Materials Professional Development	\$280,802	General fund unrestricted. \$280,802 to remain allocated to each site based on enrollment.
Secondary Counselors	Funding supports additional, appropriate counseling services for students in grades seven through 12 at risk of (1) not passing the California High School Exit Examination (CAHSEE), or (2) not accessing the standards curriculum because they are two or more grade levels below standards by the 7th grade.	Fund 01 7080 Fund 01 0080	Certificated counselors	\$104,869	General fund unrestricted.
TOTAL				\$1,603,416	
TOTAL LESS DESIGNATED FUNDS			BTSA Designated Inst Materials SLIBG	\$(24,000) \$(100,000) \$(280,802)	\$1,198,614

Multi-year Projection

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

Original Adopted Budget
 First Interim Report
 Second Interim Report

LEA:
 YEAR:

Albany Unified
 School District
 2009-10

ADA Average Daily Attendance/Enrollment

	2009-10	2010-11	2011-12
Projected District K-12 Revenue Limit ADA,	3,711.00	3,724.00	3,745.00
ADA as Percent of Enrollment	96%	96%	96%
Projected Enrollment	3,846	3,860	3,881

REVENUES

	2009-10	2010-11	2011-12
Revenue Limit Statutory COLA	4.25%	0.90%	2.40%
Revenue Limit Deficit	17.97%	17.97%	17.97%
Funded Revenue Limit COLA	-3.45%	0.90%	2.40%
Federal COLA	0.00%	0.00%	0.00%
State Categorical COLA	-4.50%	0.90%	2.40%
Local Revenues	0.00%	0.00%	0.00%
Parcel Tax	1.0%	1.0%	1.0%
Lottery - Restricted per ADA	\$109.50	\$109.50	\$109.50
Lottery - Unrestricted per ADA	\$11.50	\$11.50	\$11.50
Interest	3.4%	3.7%	4.0%
California CPI	0.9%	1.7%	2.1%

EXPENDITURES (Salaries and Benefits)

Certificated - Object 1000s	2009-10	2010-11	2011-12
Step and Column	2.00%	2.00%	2.00%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Certificated FTEs	219.20	219.20	219.20

Other Relevant Information:

No compensation increase, other than step & column, is included in the projection.

Classified - Object 2000s	2009-10	2010-11	2011-12
Step and Column	1.50%	1.50%	1.50%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Classified FTEs	111.80	111.80	111.80

Other Relevant Information:

No compensation increase, other than step & column, is included in the projection.

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

Original Adopted Budget
 First Interim Report
 Second Interim Report

LEA:
 YEAR:

Albany Unified
 School District
 2009-10

Benefits - Object 3000s	2009-10	2010-11	2011-12
Certificated H&W % Increase/Decrease	7.00%	7.00%	7.00%
Classified H&W % Increase/Decrease	7.00%	7.00%	7.00%
Employer STRS Cost	8.25%	8.25%	8.25%
Employer PERS Cost	9.709%	9.709%	9.709%
PERS Revenue Limit Reduction	3.311%	3.311%	3.311%
FICA	6.250%	6.250%	6.250%
Medicare	1.450%	1.450%	1.450%
State Unemployment Insurance Cost	0.30%	0.30%	0.30%
Worker's Compensation Cost	1.99%	1.99%	199.00%

Supplies, Services and Equipment Object 4000's/5000's	2009-10	2010-11	2011-12
Supplies - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Services - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Utilities - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Capital Outlay - Increase over Prior Year	0.00%	0.00%	0.00%

Other Relevant Information:

Other Sources & Uses - Increase (Decrease)	2009-10	2010-11	2011-12
Ongoing Sources	\$	\$	\$
One time Sources	\$	\$	\$
Ongoing Uses	\$	\$	\$
One time Uses	\$	\$	\$
DEBT Service Payments	\$0.00	\$0.00	\$0.00
General Fund Interfund Transfers In	\$0.00	\$0.00	\$0.00
General Fund Interfund Transfers Out	\$83,412.00	\$83,412.00	\$83,412.00

Describe in Detail any changes reflected in the Other Sources & Uses section

Transfers In:

Transfers Out:

Cafeteria Program

Cafeteria Program

Cafeteria Program

2009 SSC School District and County Office Financial Projection Dartboard 2009-10 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2009-10 May Revision. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts, and this resulted in changes to virtually every factor for 2008-09 and thereafter. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Statutory COLA (use for K-12 and COE Revenue Limits)	5.66%	4.25%	0.90%	2.40%	2.60%	3.10%
Revenue Limit Deficits:						
Eliminates COLA	0.94643	0.90785	0.90785	0.90785	0.90785	0.90785
Further RL Cut	0.93585	0.90359	0.90359	0.90359	0.90359	0.90359
Total Deficit %	11.428%	17.967%	17.967%	17.967%	17.967%	17.967%
Net Revenue Limit Change: K-12	-6.41%	-3.45%	0.90%	2.40%	2.60%	3.10%
Revenue Limit Deficits - COEs:						
Eliminates COLA	0.94643	0.90785	0.90785	0.90785	0.90785	0.90785
Further RL Cut	0.97378	0.96142	0.96142	0.96142	0.96142	0.96142
Total Deficit %	7.839%	12.717%	12.717%	12.717%	12.717%	12.717%
Net Revenue Limit Change: COEs	-2.62%	-1.27%	0.90%	2.40%	2.60%	3.10%
Special Education COLA (on state and local share only) ¹	0.00%	0.00%	0.90%	2.40%	2.60%	3.10%
State Categorical Funding (including adult education and ROC/P) ¹						
Tier I	0.00%	0.00%	0.90%	2.40%	2.60%	3.10%
Tier II	-15.38%	-4.46%	0.90%	2.40%	2.60%	3.10%
Tier III	-15.38%	-4.46%	0.90%	2.40%	2.60%	3.10%
California CPI	1.40%	0.90%	1.70%	2.10%	2.70%	3.00%
California Lottery ²						
Base	\$109.50	\$109.50	\$109.50	\$109.50	\$109.50	\$109.50
Prop 20	\$11.50	\$11.50	\$11.50	\$11.50	\$11.50	\$11.50
Interest Rate for Ten-Year Treasuries	3.00%	3.40%	3.70%	4.00%	4.40%	4.60%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2008-09 Statewide Average (est.)	\$5,882	\$7,069	\$6,150
2009-10 Inflation Increase @ 4.25% COLA	\$250	\$300	\$261
2009-10 Statewide Average (est.)	\$6,132	\$7,369	\$6,411

2009-10 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,048	\$5,125	\$5,273	\$6,119
Categorical Block Grant (est.) ³	\$401	\$401	\$401	\$401
Total	\$5,449	\$5,526	\$5,674	\$6,520

¹ The categorical cut percentages are based on the amount of cuts from prior-year funding.

² The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials.

³ The charter school categorical block grant rates provided by the Department of Finance shown do not include Economic Impact Aid funding, which is provided separately.

General Fund/County School Service Fund
Unrestricted and Restricted Resources
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$19,672,846.51	\$19,920,842.71	\$20,504,181.28
Federal Revenues	8100 - 8299	\$5,028,434.00	\$5,028,434.00	\$5,028,434.00
Other State Revenues	8300 - 8599	\$17,003,088.00	\$17,157,105.61	\$17,566,013.45
Other Local Revenues	8600 - 8799	\$5,161,036.00	\$5,207,488.36	\$5,259,614.88
Total Revenues		\$46,865,404.51	\$47,313,870.68	\$48,358,243.61
Expenditures				
Certificated Salaries	1000 - 1999	\$16,690,205.00	\$17,024,009.10	\$17,364,489.28
Classified Salaries	2000 - 2999	\$3,711,381.00	\$3,767,051.70	\$3,823,557.47
Employee Benefits	3000 - 3999	\$7,156,387.00	\$7,510,136.53	\$7,886,052.77
Books and Supplies	4000 - 4999	\$1,071,480.00	\$1,086,368.46	\$1,106,167.60
Services and Other Operating Expenditures	5000 - 5999	\$3,009,237.00	\$3,063,699.42	\$3,133,117.53
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$15,271,275.00	\$15,372,433.41	\$15,644,616.96
Direct Support/Indirect Cost	7300 - 7399	(\$137,157.00)	(\$127,772.10)	(\$117,993.03)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$46,772,808.00	\$47,695,926.52	\$48,840,008.58
Excess (Deficiency) of Revenues Over		\$92,596.51	(\$382,055.84)	(\$481,764.97)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$84,312.00	\$84,312.00	\$84,312.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		(\$84,312.00)	(\$84,312.00)	(\$84,312.00)
Net Increase (Decrease) in Fund Balance		\$8,284.51	(\$466,367.84)	(\$566,076.97)
Fund Balance				
Beginning Fund Balance	9791	\$3,431,171.35	\$3,439,455.86	\$2,973,088.02
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$3,431,171.35	\$3,439,455.86	\$2,973,088.02
Ending Fund Balance		\$3,439,455.86	\$2,973,088.02	\$2,407,011.05
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$25,000.00	\$25,000.00	\$25,000.00
Stores	9712	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$756,812.00	\$678,862.96	\$522,796.41
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	9770	\$948,175.35	\$975,868.91	\$1,010,191.37
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$1,709,468.51	\$1,293,356.15	\$849,023.27
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

General Fund/County School Service Fund
Unrestricted and Restricted Resources
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$19,672,846.51	\$19,920,842.71	\$20,504,181.28
Federal Revenues	8100 - 8299	\$5,028,434.00	\$5,028,434.00	\$5,028,434.00
Other State Revenues	8300 - 8599	\$17,003,088.00	\$17,157,105.61	\$17,566,013.45
Other Local Revenues	8600 - 8799	\$5,161,036.00	\$5,207,488.36	\$5,259,614.88
Total Revenues		\$46,865,404.51	\$47,313,870.68	\$48,358,243.61
Expenditures				
Certificated Salaries	1000 - 1999	\$16,690,205.00	\$17,024,009.10	\$17,364,489.28
Classified Salaries	2000 - 2999	\$3,711,381.00	\$3,767,051.70	\$3,823,557.47
Employee Benefits	3000 - 3999	\$7,156,387.00	\$7,510,136.53	\$7,886,052.77
Books and Supplies	4000 - 4999	\$1,071,480.00	\$1,086,368.46	\$1,106,167.60
Services and Other Operating Expenditures	5000 - 5999	\$3,009,237.00	\$3,063,699.42	\$3,133,117.53
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$15,271,275.00	\$15,372,433.41	\$15,644,616.96
Direct Support/Indirect Cost	7300 - 7399	(\$137,157.00)	(\$127,772.10)	(\$117,993.03)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$46,772,808.00	\$47,695,926.52	\$48,840,008.58
Excess (Deficiency) of Revenues Over		\$92,596.51	(\$382,055.84)	(\$481,764.97)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$84,312.00	\$84,312.00	\$84,312.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		(\$84,312.00)	(\$84,312.00)	(\$84,312.00)
Net Increase (Decrease) in Fund Balance		\$8,284.51	(\$466,367.84)	(\$566,076.97)
Fund Balance				
Beginning Fund Balance	9791	\$3,431,171.35	\$3,439,455.86	\$2,973,088.02
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$3,431,171.35	\$3,439,455.86	\$2,973,088.02
Ending Fund Balance		\$3,439,455.86	\$2,973,088.02	\$2,407,011.05
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$25,000.00	\$25,000.00	\$25,000.00
Stores	9712	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$756,812.00	\$678,862.96	\$522,796.41
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	9770	\$1,405,713.60	\$1,433,407.16	\$1,467,729.62
Designated for the Unrealized Gains of	9775	\$0.00	\$0.00	\$0.00
Investments and Cash in County Treasury				
Other Designated	9780	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$1,251,930.26	\$835,817.90	\$391,485.02
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 0000 - Unrestricted

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$19,121,948.51	\$19,369,944.71	\$19,953,283.28
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$2,687,402.00	\$2,714,869.73	\$2,785,084.52
Other Local Revenues	8600 - 8799	\$382,616.00	\$388,166.00	\$394,388.00
Total Revenues		\$22,191,966.51	\$22,472,980.44	\$23,132,755.80
Expenditures				
Certificated Salaries	1000 - 1999	\$10,673,901.00	\$10,887,379.02	\$11,105,126.59
Classified Salaries	2000 - 2999	\$1,800,339.00	\$1,827,344.07	\$1,854,754.22
Employee Benefits	3000 - 3999	\$4,428,855.00	\$4,653,118.20	\$4,891,604.43
Books and Supplies	4000 - 4999	\$518,992.00	\$529,714.99	\$543,759.53
Services and Other Operating Expenditures	5000 - 5999	\$1,444,800.00	\$1,471,905.03	\$1,506,724.32
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$20,000.00	\$20,000.00	\$20,000.00
Direct Support/Indirect Cost	7300 - 7399	(\$439,894.00)	(\$439,894.00)	(\$439,894.00)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$18,446,993.00	\$18,949,567.31	\$19,482,075.09
Excess (Deficiency) of Revenues Over		\$3,744,973.51	\$3,523,413.13	\$3,650,680.71
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$84,312.00	\$84,312.00	\$84,312.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$3,652,377.00)	(\$3,827,519.93)	(\$3,976,379.13)
Total Other Financing Sources/Uses		(\$3,736,689.00)	(\$3,911,831.93)	(\$4,060,691.13)
Net Increase (Decrease) in Fund Balance		\$8,284.51	(\$388,418.80)	(\$410,010.42)
Fund Balance				
Beginning Fund Balance	9791	\$2,664,585.35	\$2,672,869.86	\$2,284,451.06
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$2,664,585.35	\$2,672,869.86	\$2,284,451.06
Ending Fund Balance		\$2,672,869.86	\$2,284,451.06	\$1,874,440.64

**General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 1100 - Lottery: Unrestricted**

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$424,312.00	\$425,839.52	\$428,139.06
Other Local Revenues	8600 - 8799	\$0.00	\$0.00	\$0.00
Total Revenues		\$424,312.00	\$425,839.52	\$428,139.06
Expenditures				
Certificated Salaries	1000 - 1999	\$0.00	\$0.00	\$0.00
Classified Salaries	2000 - 2999	\$0.00	\$0.00	\$0.00
Employee Benefits	3000 - 3999	\$0.00	\$0.00	\$0.00
Books and Supplies	4000 - 4999	\$310,197.00	\$309,366.77	\$308,578.22
Services and Other Operating Expenditures	5000 - 5999	\$114,115.00	\$116,472.75	\$119,560.84
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$0.00	\$0.00	\$0.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$424,312.00	\$425,839.52	\$428,139.06
Excess (Deficiency) of Revenues Over		\$0.00	\$0.00	\$0.00
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund Balance		\$0.00	\$0.00	\$0.00
Fund Balance				
Beginning Fund Balance	9791	\$9,774.00	\$9,774.00	\$9,774.00
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$9,774.00	\$9,774.00	\$9,774.00
Ending Fund Balance		\$9,774.00	\$9,774.00	\$9,774.00

General Fund/County School Service Fund
Restricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$550,898.00	\$550,898.00	\$550,898.00
Federal Revenues	8100 - 8299	\$5,028,434.00	\$5,028,434.00	\$5,028,434.00
Other State Revenues	8300 - 8599	\$13,891,374.00	\$14,016,396.36	\$14,352,789.87
Other Local Revenues	8600 - 8799	\$4,778,420.00	\$4,819,322.36	\$4,865,226.88
Total Revenues		\$24,249,126.00	\$24,415,050.72	\$24,797,348.75
Expenditures				
Certificated Salaries	1000 - 1999	\$6,016,304.00	\$6,136,630.08	\$6,259,362.69
Classified Salaries	2000 - 2999	\$1,911,042.00	\$1,939,707.63	\$1,968,803.25
Employee Benefits	3000 - 3999	\$2,727,532.00	\$2,857,018.33	\$2,994,448.34
Books and Supplies	4000 - 4999	\$242,291.00	\$247,286.70	\$253,829.85
Services and Other Operating Expenditures	5000 - 5999	\$1,450,322.00	\$1,475,321.64	\$1,506,832.37
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$15,251,275.00	\$15,352,433.41	\$15,624,616.96
Direct Support/Indirect Cost	7300 - 7399	\$302,737.00	\$312,121.90	\$321,900.97
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$27,901,503.00	\$28,320,519.69	\$28,929,794.43
Excess (Deficiency) of Revenues Over		(\$3,652,377.00)	(\$3,905,468.97)	(\$4,132,445.68)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$3,652,377.00	\$3,827,519.93	\$3,976,379.13
Total Other Financing Sources/Uses		\$3,652,377.00	\$3,827,519.93	\$3,976,379.13
Net Increase (Decrease) in Fund Balance		\$0.00	(\$77,949.04)	(\$156,066.55)
Fund Balance				
Beginning Fund Balance	9791	\$756,812.00	\$756,812.00	\$678,862.96
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$756,812.00	\$756,812.00	\$678,862.96
Ending Fund Balance		\$756,812.00	\$678,862.96	\$522,796.41
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
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
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$756,812.00	\$678,862.96	\$522,796.41
Designated for Economic Uncertainties	9770	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

**General Fund/County School Service Fund
Restricted Resources Only
Resource: 3000 - All Other Restricted Programs**

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$5,028,434.00	\$5,028,434.00	\$5,028,434.00
Other State Revenues	8300 - 8599	\$338,036.00	\$341,078.32	\$349,264.20
Other Local Revenues	8600 - 8799	\$28,187.00	\$28,187.00	\$28,187.00
Total Revenues		\$5,394,657.00	\$5,397,699.32	\$5,405,885.20
Expenditures				
Certificated Salaries	1000 - 1999	\$413,718.00	\$421,992.36	\$430,432.21
Classified Salaries	2000 - 2999	\$454,062.00	\$460,872.92	\$467,786.02
Employee Benefits	3000 - 3999	\$347,633.00	\$364,214.54	\$381,819.28
Books and Supplies	4000 - 4999	\$80,955.00	\$82,627.63	\$84,818.37
Services and Other Operating Expenditures	5000 - 5999	\$58,312.00	\$59,303.30	\$60,548.67
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$4,011,452.00	\$4,011,452.00	\$4,011,452.00
Direct Support/Indirect Cost	7300 - 7399	\$45,392.00	\$45,392.00	\$45,392.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$5,411,524.00	\$5,445,854.75	\$5,482,248.55
Excess (Deficiency) of Revenues Over		(\$16,867.00)	(\$48,155.43)	(\$76,363.35)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$16,867.00	\$48,155.43	\$76,363.35
Total Other Financing Sources/Uses		\$16,867.00	\$48,155.43	\$76,363.35
Net Increase (Decrease) in Fund Balance		\$0.00	\$0.00	\$0.00
Fund Balance				
Beginning Fund Balance	9791	\$0.00	\$0.00	\$0.00
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$0.00	\$0.00	\$0.00
Ending Fund Balance		\$0.00	\$0.00	\$0.00

**General Fund/County School Service Fund
Restricted Resources Only
Resource: 6500 - Special Education**

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$550,898.00	\$550,898.00	\$550,898.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$13,525,138.00	\$13,646,864.24	\$13,974,388.98
Other Local Revenues	8600 - 8799	\$125,000.00	\$125,000.00	\$125,000.00
Total Revenues		\$14,201,036.00	\$14,322,762.24	\$14,650,286.98
Expenditures				
Certificated Salaries	1000 - 1999	\$2,264,796.00	\$2,310,091.92	\$2,356,293.76
Classified Salaries	2000 - 2999	\$911,569.00	\$925,242.54	\$939,121.18
Employee Benefits	3000 - 3999	\$1,215,293.00	\$1,274,134.32	\$1,336,625.93
Books and Supplies	4000 - 4999	\$53,258.00	\$54,358.38	\$55,799.60
Services and Other Operating Expenditures	5000 - 5999	\$1,104,460.00	\$1,123,276.84	\$1,146,928.68
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$11,239,823.00	\$11,340,981.41	\$11,613,164.96
Direct Support/Indirect Cost	7300 - 7399	\$223,450.00	\$232,834.90	\$242,613.97
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$17,012,649.00	\$17,260,920.31	\$17,690,548.08
Excess (Deficiency) of Revenues Over		(\$2,811,613.00)	(\$2,938,158.07)	(\$3,040,261.10)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$2,811,613.00	\$2,938,158.07	\$3,040,261.10
Total Other Financing Sources/Uses		\$2,811,613.00	\$2,938,158.07	\$3,040,261.10
Net Increase (Decrease) in Fund Balance		\$0.00	\$0.00	\$0.00
Fund Balance				
Beginning Fund Balance	9791	\$0.00	\$0.00	\$0.00
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$0.00	\$0.00	\$0.00
Ending Fund Balance		\$0.00	\$0.00	\$0.00

**General Fund/County School Service Fund
Restricted Resources Only
Resource: 7230 - Transportation: Home to School**

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$28,200.00	\$28,453.80	\$29,136.69
Other Local Revenues	8600 - 8799	\$0.00	\$0.00	\$0.00
Total Revenues		\$28,200.00	\$28,453.80	\$29,136.69
Expenditures				
Certificated Salaries	1000 - 1999	\$0.00	\$0.00	\$0.00
Classified Salaries	2000 - 2999	\$104,809.00	\$106,381.14	\$107,976.86
Employee Benefits	3000 - 3999	\$34,020.00	\$35,388.36	\$36,837.29
Books and Supplies	4000 - 4999	\$13,500.00	\$13,778.93	\$14,144.26
Services and Other Operating Expenditures	5000 - 5999	\$13,850.00	\$14,103.76	\$14,428.08
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$6,947.00	\$6,947.00	\$6,947.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$173,126.00	\$176,599.19	\$180,333.49
Excess (Deficiency) of Revenues Over		(\$144,926.00)	(\$148,145.39)	(\$151,196.80)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$144,926.00	\$148,145.39	\$151,196.80
Total Other Financing Sources/Uses		\$144,926.00	\$148,145.39	\$151,196.80
Net Increase (Decrease) in Fund Balance		\$0.00	\$0.00	\$0.00
Fund Balance				
Beginning Fund Balance	9791	\$0.00	\$0.00	\$0.00
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$0.00	\$0.00	\$0.00
Ending Fund Balance		\$0.00	\$0.00	\$0.00

**General Fund/County School Service Fund
Restricted Resources Only**

Resource: 8150 - Ongoing Major Maintenance Account (RMA: Education Code Section 17070.75)

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$0.00	\$0.00	\$0.00
Other Local Revenues	8600 - 8799	\$0.00	\$0.00	\$0.00
Total Revenues		\$0.00	\$0.00	\$0.00
Expenditures				
Certificated Salaries	1000 - 1999	\$0.00	\$0.00	\$0.00
Classified Salaries	2000 - 2999	\$345,847.00	\$351,034.71	\$356,300.23
Employee Benefits	3000 - 3999	\$143,876.00	\$149,489.09	\$155,428.20
Books and Supplies	4000 - 4999	\$87,000.00	\$88,797.52	\$91,151.84
Services and Other Operating Expenditures	5000 - 5999	\$75,300.00	\$76,791.72	\$78,729.61
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$26,948.00	\$26,948.00	\$26,948.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$678,971.00	\$693,061.04	\$708,557.88
Excess (Deficiency) of Revenues Over		(\$678,971.00)	(\$693,061.04)	(\$708,557.88)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$678,971.00	\$693,061.04	\$708,557.88
Total Other Financing Sources/Uses		\$678,971.00	\$693,061.04	\$708,557.88
Net Increase (Decrease) in Fund Balance		\$0.00	\$0.00	\$0.00
Fund Balance				
Beginning Fund Balance	9791	\$124,351.00	\$124,351.00	\$124,351.00
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$124,351.00	\$124,351.00	\$124,351.00
Ending Fund Balance		\$124,351.00	\$124,351.00	\$124,351.00

**General Fund/County School Service Fund
Restricted Resources Only
Resource: 9011 - SchoolCare**

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$0.00	\$0.00	\$0.00
Other Local Revenues	8600 - 8799	\$256,047.00	\$262,077.90	\$268,299.50
Total Revenues		\$256,047.00	\$262,077.90	\$268,299.50
Expenditures				
Certificated Salaries	1000 - 1999	\$197,684.00	\$201,637.68	\$205,670.43
Classified Salaries	2000 - 2999	\$19,995.00	\$20,294.92	\$20,599.34
Employee Benefits	3000 - 3999	\$37,868.00	\$39,645.30	\$41,529.73
Books and Supplies	4000 - 4999	\$500.00	\$500.00	\$500.00
Services and Other Operating Expenditures	5000 - 5999	\$0.00	\$0.00	\$0.00
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$0.00	\$0.00	\$0.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$256,047.00	\$262,077.90	\$268,299.50
Excess (Deficiency) of Revenues Over		\$0.00	\$0.00	\$0.00
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund Balance		\$0.00	\$0.00	\$0.00
Fund Balance				
Beginning Fund Balance	9791	\$0.00	\$0.00	\$0.00
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$0.00	\$0.00	\$0.00
Ending Fund Balance		\$0.00	\$0.00	\$0.00

General Fund/County School Service Fund
Restricted Resources Only
Resource: 9030 - Parcel 1987

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$0.00	\$0.00	\$0.00
Other Local Revenues	8600 - 8799	\$1,085,462.00	\$1,103,914.85	\$1,127,097.06
Total Revenues		\$1,085,462.00	\$1,103,914.85	\$1,127,097.06
Expenditures				
Certificated Salaries	1000 - 1999	\$825,101.00	\$841,603.02	\$858,435.08
Classified Salaries	2000 - 2999	\$0.00	\$0.00	\$0.00
Employee Benefits	3000 - 3999	\$228,842.00	\$239,835.84	\$251,498.75
Books and Supplies	4000 - 4999	\$4,219.00	\$4,306.17	\$4,420.34
Services and Other Operating Expenditures	5000 - 5999	\$27,300.00	\$27,764.10	\$28,347.15
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$0.00	\$0.00	\$0.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$1,085,462.00	\$1,113,509.13	\$1,142,701.32
Excess (Deficiency) of Revenues Over		\$0.00	(\$9,594.28)	(\$15,604.26)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund Balance		\$0.00	(\$9,594.28)	(\$15,604.26)
Fund Balance				
Beginning Fund Balance	9791	\$51,877.00	\$51,877.00	\$42,282.72
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$51,877.00	\$51,877.00	\$42,282.72
Ending Fund Balance		\$51,877.00	\$42,282.72	\$26,678.46

**General Fund/County School Service Fund
Restricted Resources Only
Resource: 9031 - 1999 Parcel Tax**

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$0.00	\$0.00	\$0.00
Other Local Revenues	8600 - 8799	\$1,209,361.00	\$1,215,407.80	\$1,221,484.84
Total Revenues		\$1,209,361.00	\$1,215,407.80	\$1,221,484.84
Expenditures				
Certificated Salaries	1000 - 1999	\$748,432.00	\$763,400.64	\$778,668.66
Classified Salaries	2000 - 2999	\$69,760.00	\$70,806.40	\$71,868.50
Employee Benefits	3000 - 3999	\$261,310.00	\$274,000.04	\$287,468.00
Books and Supplies	4000 - 4999	\$2,859.00	\$2,918.07	\$2,995.44
Services and Other Operating Expenditures	5000 - 5999	\$127,000.00	\$129,232.22	\$132,058.64
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$0.00	\$0.00	\$0.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$1,209,361.00	\$1,240,357.37	\$1,273,059.24
Excess (Deficiency) of Revenues Over		\$0.00	(\$24,949.57)	(\$51,574.40)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund Balance		\$0.00	(\$24,949.57)	(\$51,574.40)
Fund Balance				
Beginning Fund Balance	9791	\$189,463.00	\$189,463.00	\$164,513.43
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$189,463.00	\$189,463.00	\$164,513.43
Ending Fund Balance		\$189,463.00	\$164,513.43	\$112,939.03

General Fund/County School Service Fund
Restricted Resources Only
Resource: 9032 - 2005 Parcel Tax

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$0.00	\$0.00	\$0.00
Other Local Revenues	8600 - 8799	\$2,074,363.00	\$2,084,734.81	\$2,095,158.48
Total Revenues		\$2,074,363.00	\$2,084,734.81	\$2,095,158.48
Expenditures				
Certificated Salaries	1000 - 1999	\$1,566,573.00	\$1,597,904.46	\$1,629,862.55
Classified Salaries	2000 - 2999	\$5,000.00	\$5,075.00	\$5,151.12
Employee Benefits	3000 - 3999	\$458,690.00	\$480,310.84	\$503,241.16
Books and Supplies	4000 - 4999	\$0.00	\$0.00	\$0.00
Services and Other Operating Expenditures	5000 - 5999	\$44,100.00	\$44,849.70	\$45,791.54
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$0.00	\$0.00	\$0.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$2,074,363.00	\$2,128,140.00	\$2,184,046.37
Excess (Deficiency) of Revenues Over		\$0.00	(\$43,405.19)	(\$88,887.89)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund Balance		\$0.00	(\$43,405.19)	(\$88,887.89)
Fund Balance				
Beginning Fund Balance	9791	\$361,157.00	\$361,157.00	\$317,751.81
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$361,157.00	\$361,157.00	\$317,751.81
Ending Fund Balance		\$361,157.00	\$317,751.81	\$228,863.92

Enrollment, P2ADA Enrollment Factors

Enrollment	Historical 5 2004 - 05	Historical 4 2005 - 06	Historical 3 2006 - 07	Historical 2 2007 - 08	Historical 1 2008 - 09	Base Year 2009 - 10	Year 1 - 11	Year 2 - 12	2011
K	226	233	228	240	269	266	266	266	264
1	239	251	260	266	246	256	261	261	263
2	215	248	260	260	264	253	258	261	261
3	223	241	263	271	259	266	255	259	259
4	220	240	248	268	277	260	267	256	256
5	238	235	261	263	254	280	263	269	269
Subtotal (K - 5)	1,361	1,448	1,520	1,568	1,569	1,581	1,570	1,572	1,572
6	268	287	298	301	298	288	317	298	298
7	313	297	298	307	313	310	299	330	330
8	289	320	310	314	315	321	318	307	307
Subtotal (6 - 8)	870	904	861	922	926	919	934	935	935
9	339	317	330	320	345	334	337	338	338
10	294	340	316	331	321	345	338	341	341
11	310	283	334	328	338	327	348	339	339
12	249	306	286	341	334	340	333	356	356
Subtotal (9 - 12)	1,192	1,246	1,266	1,320	1,338	1,346	1,356	1,374	1,374
Ungraded Elementary	0	0	0	0	0	0	0	0	0
Ungraded Secondary	0	0	0	0	0	0	0	0	0
Subtotal Excluding Charter Schools	3,423	3,598	3,647	3,810	3,833	3,846	3,860	3,881	3,881
Charter Schools (to calculate in-leu property taxes)	0	0	0	0	0	0	0	0	0
Total	3,423	3,598	3,647	3,810	3,833	3,846	3,860	3,881	3,881
P2ADA									
Historical 5 2004 - 05	3,323.05	3,476.03	3,506.96	3,665.22	3,701.14	3,711.39	3,724.90	3,745.17	3,745.17
Excluding Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter Schools (to calculate in-leu property taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COE CommSchis/SpEd	3,323.05	3,476.03	3,506.96	3,665.22	3,701.14	3,711.39	3,724.90	3,745.17	3,745.17
Total	3,323.05	3,476.03	3,506.96	3,665.22	3,701.14	3,711.39	3,724.90	3,745.17	3,745.17
Enrollment Factors									
Historical 5 2004 - 05	0.9708	0.9661	0.9616	0.9620	0.9656	0.9650	0.9650	0.9650	0.9650
Excluding Charter Schools									

Description	Revenue Limit		
	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
1. Base Revenue Limit Per ADA			
1.a. State Avg Base RL Per ADA (Prior Year)	\$6,150.00	\$6,412.00	\$6,470.00
1.b. Base RL per ADA (Prior Year)	\$6,125.35	\$6,386.35	\$6,444.35
2. Inflation Increase	\$261	\$58	\$155
3. All Other Adjustments	\$0.00	\$0.00	\$0.00
4. Current Base Revenue Limit Per ADA	\$6,386.35	\$6,444.35	\$6,599.35
Revenue Limit Subject To Deficit			
5. Base Revenue Limit			
5.a. Base Revenue Limit Per ADA (Line 4)	\$6,386.35	\$6,444.35	\$6,599.35
5.b. Prior Year P2 ADA	3,701.14	3,711.39	3,724.90
5.b.i. Prior Yr. ADA Adjustment	0.00	0.00	0.00
5.b.ii. Net Prior Yr. Revenue Limit ADA	3,701.14	3,711.39	3,724.90
5.c. Current Yr. RL ADA (excluding Charter ADA)	3,711.39	3,724.90	3,745.17
5.d. ADA Used for Revenue Limit (before adjustments)	\$3,711.39	\$3,724.90	\$3,745.17
5.d.i. Current Yr. Charter Schl. ADA	\$0.00	\$0.00	\$0.00
5.d.ii. Deduct: Necessary Small Schools ADA	\$0.00	\$0.00	\$0.00
5.d.iii. COE CommSchs/SpEd	\$0.00	\$0.00	\$0.00
5.e. ADA used for Revenue Limit	3,711.39	3,724.90	3,745.17
5.f. Total Base Revenue Limit	\$23,702,235.53	\$24,004,559.32	\$24,715,687.64
6. Allowance for Necessary Small Schools	\$0.00	\$0.00	\$0.00
7. Gain or Loss from Interdistrict Attendance	\$0.00	\$0.00	\$0.00
Agreements			
8. Meals for Needy Pupils	\$0.00	\$0.00	\$0.00
9. Special Revenue Limit Adjustments	\$0.00	\$0.00	\$0.00
10. Beginning Teacher Salary	\$41,749.00	\$41,749.00	\$41,749.00
11. Less: Class Size Penalties Adjustment	\$0.00	\$0.00	\$0.00
12. Total Before Deficit	\$23,743,984.53	\$24,046,308.32	\$24,757,436.64
Deficit Calculation			
13. Revenue Limit Deficit:	17.97000%	17.97000%	17.97000%
13.a. Loss to Deficit	\$4,266,794.02	\$4,321,121.61	\$4,448,911.36
14. SubTotal, After Deficit	\$19,477,190.51	\$19,725,186.71	\$20,308,525.28
Other Revenue Limit Items Net of Any Deficit			
15. Unemployment Insurance Revenue	\$62,990.00	\$62,990.00	\$62,990.00
16. Continuation High School Revenue	\$0.00	\$0.00	\$0.00
17. Less: Longer Day/year Penalty	\$0.00	\$0.00	\$0.00
18. Less: Excess ROC/P Reserves Adjustment	\$0.00	\$0.00	\$0.00
19. Less: PERS Reduction	\$135,277.00	\$159,586.28	\$188,263.93
20. PERS Safety Adjustment	\$0.00	\$0.00	\$0.00
21. Total, Other Revenue Limit Items Net of any Deficit	(\$72,287.00)	(\$96,596.28)	(\$125,273.93)
22. Total, Revenue Limit	\$19,404,903.51	\$19,628,590.43	\$20,183,251.35
Revenue Limit Local Sources			
23. Property Taxes	\$5,539,252.00	\$5,539,252.00	\$5,539,252.00
24. Miscellaneous Taxes	\$0.00	\$0.00	\$0.00
25. Community Redevelopment Funds	\$0.00	\$0.00	\$0.00
26. Less: Charter Schools In-lieu Taxes	\$0.00	\$0.00	\$0.00
27. Total, Revenue Limit - Local Sources	\$5,539,252.00	\$5,539,252.00	\$5,539,252.00
28. Charter School General Purpose Block Grant Offset (Unified Districts Only)	\$0.00	\$0.00	\$0.00
29. State Aid Portion of Revenue Limit	\$13,865,651.51	\$14,089,338.43	\$14,643,999.35
Basic Aid Status			
30. Funding Model Used: ("Basic Aid" or "Revenue Limit")	Revenue Limit	Revenue Limit	Revenue Limit
31. Educational Revenue Augmentation Fund Allocation (ERAF)	\$0.00	\$0.00	\$0.00
32. Total Basic Aid Funding Received	N/A	N/A	N/A
Other Items			
33. Less: County Office Funds Transfer	\$0.00	\$0.00	\$0.00
34. All Other Adjustments	\$0.00	\$0.00	\$0.00
35. Total, Other Items	\$0.00	\$0.00	\$0.00
36. Total State Aid Portion of Revenue Limit	\$13,865,651.51	\$14,089,338.43	\$14,643,999.35
Reconciliation to SACS Form 01			
37. Total State Aid Portion of Revenue Limit (Line 36)	\$13,865,651.51	\$14,089,338.43	\$14,643,999.35
38. Total, Revenue Limit - Local Sources	\$5,539,252.00	\$5,539,252.00	\$5,539,252.00
39. Total Combined Revenue Limit	\$19,404,903.51	\$19,628,590.43	\$20,183,251.35
Revenue Limit Transfers			
40. Restricted Revenue Limit	\$418,232.00	\$418,232.00	\$418,232.00
Reconciliation of Total Revenue Limit Sources			
41. Revenue Limit State Aid - Prior Year	\$0.00	\$0.00	\$0.00
42. PERS Revenue Limit Reduction (Line 19)	\$135,277.00	\$159,586.28	\$188,263.93
43. Total Unrestricted Revenue Limit Sources	\$19,121,948.51	\$19,369,944.71	\$19,953,283.28
OTHER NON REVENUE LIMIT ITEMS			
44. Core Academic Program	\$91,634.00	\$91,634.00	\$91,634.00
45. California High School Exit Exam	\$0.00	\$0.00	\$0.00

	Revenue Limit		
46. Pupil Promotion and Retention, and Low STAR Score Program	\$0.00	\$0.00	\$0.00
47. Apprenticeship Funding	\$0.00	\$0.00	\$0.00
48. Community Day School Additional Funding	\$0.00	\$0.00	\$0.00
49. Other State Apportionments-Current Year	\$0.00	\$0.00	\$0.00
50. Total Other Non Revenue Limit Items	\$91,634.00	\$91,634.00	\$91,634.00