

Albany Unified School District

2010-11 Budget

Presented to the Board of Education

June 15, 2010

Superintendent

Marla Stephenson

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2010 Board of Education

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**ALBANY UNIFIED SCHOOL DISTRICT
2010-11 BUDGET by FUND**

It is recommended that the Board of Education adopt the Proposed Budgets for 2010-11 as presented for the following funds (based on expenditure budgets):

FUND	DESCRIPTION	TOTAL BUDGET
01	General Fund	\$46,771,338.00
11	Adult Education Fund (Per State budget moved to Fund01-only fee revenue will be accounted for within this fund)	\$ 273,636.00
12	Child Development Fund	\$ 1,900,993.00
13	Cafeteria Fund	\$ 822,000.00
14	Deferred Maintenance Fund (Per State budget moved to Fund 01-only carryover balance will be accounted for within this fund)	\$ 150,000.00
20	Special Reserve – Post Employment Benefits	\$ 00
21	Building Fund	\$ 8,323,444.00
25	Capital Facilities Fund	\$ 20,000.00
TOTAL DISTRICT BUDGET—ALL FUNDS		\$58,261,411.00

**ALBANY UNIFIED SCHOOL DISTRICT
2010-11 BUDGET**

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**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 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 2010-11 Budget.

ASSUMPTIONS:

Restorations

- a) Albany High School 7-period day
- b) Albany Middle School 7 period day (Grades 7-8)
- c) Increased teacher staffing at MacGregor High School.
- d) Full-time principal at MacGregor High School.
- e) Increased secretarial time at MacGregor High School and the special education department.
- f) Increased English Language Learner (ELL) teaching staff.
- g) Additional campus security staff.

Revenue Limit:

- a) Enrollment is projected at 3843, the same as current year enrollment. This number will be updated during August/September to reflect actual enrollment.
- b) Average Daily Attendance (ADA) is projected at 3666 using a 95.4% attendance factor.
- c) Revenue Limit is calculated with a -.39% COLA and an 18.621% deficit.
Loss due to deficit = \$4.2 million dollars.
- d) Revenue Limit reduction per ABx4 = \$899,726 or 3.85% of the total Revenue Limit and equates to \$245 per ADA.
- e) Revenue Limit loss - \$5.1 million

Lottery Income:

- a) Funding for unrestricted lottery is budgeted at \$111.00 (\$421,000) and \$11.50 (\$44,760) for restricted lottery.
- b) Unrestricted Lottery income is allocated to each site for site determined supply/service expenditures.
- c) Restricted Lottery 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 \$840,000 for 2010-11. This is the same funding as 2009-10 and will be recalculated once actual enrollment and class loads are determined in September.

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.

- a) **Fiscal Stabilization Funds**

The district has \$493,000 remaining in stabilization funds. These funds are being used to fund two teachers and two administrators. These positions will revert to general education funding in 2011-12.

SchoolCare

SchoolCare continues to generously support district programs. In 2009-10, SchoolCare donated over \$300,000 towards programs. Due to an uncertain economy and the final outcome of SchoolCare's targeted programs, the district has conservatively budgeted \$150,000 towards district programs.

- a) **Funds earmarked for:**

- 1.5 FTE Intervention/Reading Specialist at the elementary sites (.5 at each site).
- .4 FTE Counselor at Albany Middle School
- .8 FTE Career Coordinator at Albany High School

Parcel Tax

Community dedication to unsurpassed educational programs and opportunities provide the district with two 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.

For detailed expenditures, please see the Parcel Tax section of this report.

Measure I

- a) Parcel Tax revenue at \$149.00 per residential unit and .03/square foot on non-residential.

Measure J

- a) Parcel Tax Revenue at \$555.00 per residential parcel and .011/square foot on non-residential.

Categorical Programs

- a) Federal Categorical Program revenues are projected with no COLA.
- b) State Categorical Program revenues are projected with zero COLA.
- 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 during the 2009-10 year-end close process and reflected in the 2010-11 1st Interim Report.

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

	Estimated 2009-10	Budget 2010-11
Special Education	\$2,828,480	\$2,867,916
Transportation	\$141,497	\$133,392
Reduced over/extra time costs.		
Routine Restricted Maintenance	\$803,039	\$652,593
Reduction due to one-time repairs in 2009-10.		

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.
- d) Health & Welfare costs have been budgeted at a 7% anticipated increase.
- e) District contribution to payroll benefits:

	2009-10	2010-11
STRS	8.25%	8.25%
PERS	13.02%	13.02%
FICA	6.20%	6.20%
MEDICARE	1.45%	1.45%
UNEMPLOYMENT INSURANCE	.30%	.70%
WORKERS COMPENSATION	1.99%	2.05%
DEFINED BENEFIT	3.75%	3.75%
- f) FTE per classification

Certificated	211.5	206.7
Classified	86.0	83.0
Management/Confidential/Unrepresented	33.0	31.0

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. The Adult Education program continues to be monitored and evaluated to determine how to continue to effectively and efficiently operate the program to meet the needs of the district and community while maintaining fiscal solvency.

ASSUMPTIONS:

Revenues:

Based on actual 2009-10 fees collected.

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:

The funding for this program is slated to be substantially reduced and/or eliminated, pending the adoption of the 2010-11 State budget. Due to the uncertainty of funding and at what level the program will be reduced, the budget has been reduced by \$600,000. Once the State budget is adopted, the budget will be revised and submitted to the Board for approval.

Expenditures:

Staffing, supplies and services have been adjusted for anticipated funding reduction.

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:

Funds remaining will be utilized for maintenance/building projects.

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, State and local revenues are projected slightly higher than the 2009-10 amounts. This is due to the success of the program in increasing food sales.

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 not expected to deficit spend in 2010-11

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 issued.

ASSUMPTIONS:

Expenditures:

Expenditures are budgeted per the pool project expenditure budget.

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 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.

ALL OTHER FUNDS

2010-11 Albany Unified School District - Other Funds

FUND:	Adult Education	Child Development	Cafeteria	Deferred Maintenance	Post- Employment Benefits	Building Fund	Capital Facilities
	110	120	130	140	200	210	250
A. REVENUES	251,000	1,900,993	822,000	3,000	0	0	25,500
B. EXPENDITURES	273,636	1,900,993	822,000	150,000	0	8,323,444	20,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)	-22,636	0	0	-147,000	0	-8,323,444	5,500
F. FUND BALANCE							
1) Beginning Balance - July 1	122,225	0	19,051	242,525	1,186,337	9,997,639	14,618
Audit Adjustments						0	
2) Ending Balance - June 30	99,589	0	19,051	95,525	1,186,337	1,674,195	20,118
Components of Ending Fund Balance							
Revolving Fund Cash	0	0	1,000	0	0	0	0
Stores	0	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0	0
Designated for Economic Uncertainty	0	0	0				
Restricted Funds					0	0	
Other Designations	99,589	0	18,051	95,525	1,186,337	1,674,195	20,118
Undesignated Amort 9790	0	0	0	0	0	0	0
	Program		Program	Facility Projects	GASB 45	Bond Projects	Facility 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 deficit spending for 2010-11 as well as 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 are fiscally sound and the General Fund is not overly contributing to other district funds.
3. District reserve requirement is met. Albany is 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 currently meets the reserve requirement for 2010-11 – 2012-13.

Multi-Year projection detail can be found in the Multi-Year Projection section of this report.

Multi-Year Financial Projection

		Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Revenues				
Total Revenues		\$46,050,196.23	\$46,980,403.28	\$47,957,642.43
Expenditures				
Total Expenditures		\$46,771,338.00	\$47,545,263.11	\$48,734,987.88
Excess (Deficiency) of Revenues Over Expenditures	1→	(\$721,141.77)	(\$564,859.83)	(\$777,345.45)
		Unrestricted = 158,708		
		ARRA = 493,464		
		Restricted Lottery = 69,436		
Other Financing Sources\Uses				
Interfund Transfers In		\$0.00	\$0.00	\$0.00
Interfund Transfers Out		\$0.00	\$0.00	\$0.00
Total Other Financing Sources\Uses		\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund Balance	2→	(\$721,141.77)	(\$564,859.83)	(\$777,345.45)
Fund Balance				
Beginning Fund Balance		\$3,554,377.90	\$2,833,236.13	\$2,268,376.30
Ending Fund Balance		\$2,833,236.13	\$2,268,376.30	\$1,491,030.85
Components of Ending Fund Balance				
Revolving Cash		\$25,000.00	\$25,000.00	\$25,000.00
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	3→	\$947,398.35	\$970,616.10	\$1,006,307.85
Undesignated/Unappropriated		\$1,860,837.78	\$1,272,760.20	\$459,723.00
Ending Fund Balance as a reserve %		8.9%	6.9%	4.4%

NOTE: The 3% reserve excludes SELPA expenditures of \$15,191,393.

ALBANY UNIFIED SCHOOL DISTRICT
TIER III FLEXIBILITY
2010-11

The enacted 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 the proposed use of these funds.

Program	Resource Code From To	2010-11 Funding	2010-11 Use
Adult Education	Fund 11-6390 Fund 01-0000	\$275,000	To maintain core programs.
Adult Education- CBET	Fund 11 6285 Fund 01 0285	\$18,000	To maintain core programs.
Arts & Music Block Grant.	Fund 01 6760 Fund 01 0760	\$54,000	To maintain core programs.
CAHSEE Intensive Instruction and Services	Fund 01 7055 Fund 01 0055	\$21,900	To maintain core programs
Class Size Reduction Grade 9	Fund 01 1200 Fund 01 0200	\$53,000	To maintain core programs
Deferred Maintenance Program	Fund 14 6205 Fund 01 8590	\$125,000	To maintain core programs
Instructional Materials Fund	Fund 01 7156 Fund 01 0156	\$210,000	District textbooks
Peer Assistance and Review (PAR)	Fund 01 7271 Fund 01 0271	\$17,000	To maintain core programs

Program	Resource Code From To	2010-11 Funding	2010-11 Use
Pupil Retention and Professional Development Block Grant	Fund 01 7390 / 7393 Fund 01 8590/739	\$254,000	To maintain core programs
P.E. Incentive Grant	Fund 01 6258 Fund 01 0258	\$117,000	To maintain core programs
School Safety	Fund 01 6405 Fund 01 0405	\$28,000	To maintain core programs
School and Library Improvement Block Grant	Fund 01 7395 Fund 01 0395	\$280,000	Allocated to sites.
Secondary Counselors	Fund 01 7080 Fund 01 0000	\$110,000	To maintain core programs
TOTAL		\$1,562,900	

**Albany Unified School District
Parcel Tax Report**

MEASURE J \$555.00 PER PARCEL

EXPENDITURES	Elem FTE	Elem Costs	AMS FTE	AMS Costs	AHS FTE	AHS Costs	Distwide FTE	Distwide Costs	TOTAL
Teachers									
Cornell	8.30	718,297							718,297
Marin	7.00	645,904							645,904
Ocean View	8.60	680,545							680,545
Elementary VPA	2.60	183,743							183,743
Albany Middle School			5.60	557,228					557,228
Albany High School					5.00	402,925			402,925
Librarians							5.00	408,481	408,481
Counselors/Mental Health							3.00		287,893
ATA Off Schedule Payment								169,500	169,500
SEIU Off Schedule Payment								5,950	5,950
Athletic Stipends				14,105		110,608			124,713
	<u>26.50</u>	<u>2,228,489</u>	<u>5.60</u>	<u>571,333</u>	<u>5.00</u>	<u>513,533</u>	<u>8</u>	<u>583,931</u>	<u>4,185,179</u>
Total Personnel Costs									4,185,179
Contracted services (SCI)								9,300	9,300
County fee/ tax roll and collection 1.7%								73,000	73,000
Total Expenditures									4,267,479
REVENUE									
Total Revenue									4,267,479
BALANCE									<u><u>0</u></u>

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MEASURE I \$149.00 PER PARCEL

EXPENDITURES

		Elem FTE	Elem Costs	AMS FTE	AMS Costs	AHS FTE	AHS Costs	Distwide FTE	Distwide Costs	TOTAL
Teachers										
	Cornell	1.00	84,070							84,070
	Marin	2.00	221,434							221,434
	Ocean View	1.00	102,304							102,304
	Albany Middle School	4.00	308,460							308,460
	Albany High School	4.00	360,908							360,908
Campus Security								2.00	52,824	52,824
		12	1,077,176					2	52,824	1,130,000
Total Personnel Costs										1,130,000
County fee/ tax roll and collection 1.7%									19,550	19,550
	Total expenditures									1,149,550
REVENUE	Total Revenue									0
	Balance									1,149,550
										<u>0</u>

MULTI-YEAR PROJECTION

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

Original Adopted Budget
 First Interim Report
 Second Interim Report

LEA:
 YEAR:

Albany Unified
 School District
 2010-11

ADA Average Daily Attendance/Enrollment

	2010-11	2011-12	
Projected District K-12 Revenue Limit ADA,	3,666.90	3,689.28	3,689.28
ADA as Percent of Enrollment	95%	96%	96%
Projected Enrollment	3,843	3,843	3,843

REVENUES

Revenue Limit Statutory COLA	-0.39%	2.10%	2.40%
Revenue Limit Deficit	18.36%	18.36%	18.36%
Funded Revenue Limit COLA	-0.39%	2.10%	2.40%
Federal COLA	0.00%	0.00%	0.00%
State Categorical COLA	-0.39%	2.10%	2.40%
Local Revenues	0.00%	0.00%	0.00%
Parcel Tax	CPI	CPI	CPI
Lottery - Restricted per ADA	\$111.00	\$111.00	\$111.00
Lottery - Unrestricted per ADA	\$14.50	\$14.50	\$14.50
Interest	4.0%	4.0%	4.0%
California CPI	2.0%	2.4%	2.7%

EXPENDITURES (Salaries and Benefits)

Certificated - Object 1000s

Step and Column	2.00%	2.00%	2.00%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Certificated FTEs	207.00	205.00	205.00

Other Relevant Information:

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

Classified - Object 2000s

Step and Column	1.50%	1.50%	1.50%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Classified FTEs	113.00	113.00	113.00

Other Relevant Information:

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

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

<input checked="" type="checkbox"/>	Original Adopted Budget	LEA:	Albany Unified
<input type="checkbox"/>	First Interim Report		School District
<input type="checkbox"/>	Second Interim Report	YEAR:	2010-11

Benefits - Object 3000s

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	10.710%	10.710%	10.710%
PERS Revenue Limit Reduction	2.310%	2.310%	2.310%
FICA	6.250%	6.250%	6.250%
Medicare	1.450%	1.450%	1.450%
State Unemployment Insurance Cost	0.70%	0.70%	0.70%
Worker's Compensation Cost	2.05%	2.05%	2.05%

**Supplies, Services and Equipment
Object 4000's/5000's**

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

Other Relevant Information:

Other Sources & Uses - Increase (Decrease)

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	\$0.00	\$0.00	\$0.00

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

Transfers In:

Transfers Out:

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

Name	Object Code	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Revenues				
Revenue Limit Sources	8010 - 8099	\$18,469,975.23	\$18,989,384.63	\$19,441,000.21
Federal Revenues	8100 - 8299	\$5,143,981.00	\$5,143,981.00	\$5,143,981.00
Other State Revenues	8300 - 8599	\$16,471,278.00	\$16,746,999.66	\$17,117,326.25
Other Local Revenues	8600 - 8799	\$5,964,962.00	\$6,100,037.99	\$6,255,334.97
Total Revenues		\$46,050,196.23	\$46,980,403.28	\$47,957,642.43
Expenditures				
Certificated Salaries	1000 - 1999	\$16,481,934.00	\$16,759,725.88	\$17,170,282.37
Classified Salaries	2000 - 2999	\$3,660,390.00	\$3,733,597.80	\$3,808,269.75
Employee Benefits	3000 - 3999	\$7,613,252.00	\$7,963,979.50	\$8,355,510.90
Books and Supplies	4000 - 4999	\$1,117,918.00	\$1,064,515.83	\$1,087,931.01
Services and Other Operating	5000 - 5999	\$2,841,775.00	\$2,768,794.61	\$2,788,804.13
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$15,191,393.00	\$15,389,973.49	\$15,659,513.72
Direct Support/Indirect Cost	7300 - 7399	(\$135,324.00)	(\$135,324.00)	(\$135,324.00)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$46,771,338.00	\$47,545,263.11	\$48,734,987.88
Excess (Deficiency) of Revenues Over		(\$721,141.77)	(\$564,859.83)	(\$777,345.45)
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		(\$721,141.77)	(\$564,859.83)	(\$777,345.45)
Fund Balance				
Beginning Fund Balance	9791	\$3,554,377.90	\$2,833,236.13	\$2,268,376.30
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$3,554,377.90	\$2,833,236.13	\$2,268,376.30
Ending Fund Balance		\$2,833,236.13	\$2,268,376.30	\$1,491,030.85
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
Legally Restricted Balance	9740 - 9759	\$0.79	\$300.20	\$609.05
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	9770	\$2,808,235.34	\$2,243,076.09	\$1,465,421.79
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00

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

Name	Object Code	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Revenues				
Revenue Limit Sources	8010 - 8099	\$17,916,250.23	\$18,435,659.63	\$18,887,275.21
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$2,754,147.00	\$2,783,633.85	\$2,820,114.42
Other Local Revenues	8600 - 8799	\$311,361.00	\$314,761.00	\$318,544.60
Total Revenues		\$20,981,758.23	\$21,534,054.48	\$22,025,934.23
Expenditures				
Certificated Salaries	1000 - 1999	\$9,440,884.00	\$9,670,443.60	\$9,905,742.19
Classified Salaries	2000 - 2999	\$1,743,577.00	\$1,778,448.54	\$1,814,017.50
Employee Benefits	3000 - 3999	\$4,331,074.00	\$4,537,697.02	\$4,757,414.43
Books and Supplies	4000 - 4999	\$878,576.00	\$905,239.73	\$929,681.21
Services and Other Operating	5000 - 5999	\$1,540,430.00	\$1,467,466.88	\$1,474,262.82
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	(\$468,443.00)	(\$468,443.00)	(\$468,443.00)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$17,486,098.00	\$17,910,852.77	\$18,432,675.15
Excess (Deficiency) of Revenues Over		\$3,495,660.23	\$3,623,201.71	\$3,593,259.08
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	(\$3,653,901.00)	(\$4,188,360.96)	(\$4,370,913.38)
Total Other Financing Sources/Uses		(\$3,653,901.00)	(\$4,188,360.96)	(\$4,370,913.38)
Net Increase (Decrease) in Fund Balance		(\$158,240.77)	(\$565,159.25)	(\$777,654.30)
Fund Balance				
Beginning Fund Balance	9791	\$2,991,476.11	\$2,833,235.34	\$2,268,076.09
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$2,991,476.11	\$2,833,235.34	\$2,268,076.09
Ending Fund Balance		\$2,833,235.34	\$2,268,076.09	\$1,490,421.79
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	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	9770	\$2,808,235.34	\$2,243,076.09	\$1,465,421.79

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

Name	Object Code	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Revenues				
Revenue Limit Sources	8010 - 8099	\$553,725.00	\$553,725.00	\$553,725.00
Federal Revenues	8100 - 8299	\$5,143,981.00	\$5,143,981.00	\$5,143,981.00
Other State Revenues	8300 - 8599	\$13,717,131.00	\$13,963,365.81	\$14,297,211.83
Other Local Revenues	8600 - 8799	\$5,653,601.00	\$5,785,276.99	\$5,936,790.37
Total Revenues		\$25,068,438.00	\$25,446,348.80	\$25,931,708.20
Expenditures				
Certificated Salaries	1000 - 1999	\$7,041,050.00	\$7,089,282.28	\$7,264,540.18
Classified Salaries	2000 - 2999	\$1,916,813.00	\$1,955,149.26	\$1,994,252.25
Employee Benefits	3000 - 3999	\$3,282,178.00	\$3,426,282.48	\$3,598,096.47
Books and Supplies	4000 - 4999	\$239,342.00	\$159,276.10	\$158,249.80
Services and Other Operating	5000 - 5999	\$1,301,345.00	\$1,301,327.73	\$1,314,541.31
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$15,171,393.00	\$15,369,973.49	\$15,639,513.72
Direct Support/Indirect Cost	7300 - 7399	\$333,119.00	\$333,119.00	\$333,119.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$29,285,240.00	\$29,634,410.34	\$30,302,312.73
Excess (Deficiency) of Revenues Over		(\$4,216,802.00)	(\$4,188,061.54)	(\$4,370,604.53)
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	\$3,653,901.00	\$4,188,360.96	\$4,370,913.38
Total Other Financing Sources/Uses		\$3,653,901.00	\$4,188,360.96	\$4,370,913.38
Net Increase (Decrease) in Fund Balance		(\$562,901.00)	\$299.42	\$308.85
Fund Balance				
Beginning Fund Balance	9791	\$562,901.79	\$0.79	\$300.21
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$562,901.79	\$0.79	\$300.21
Ending Fund Balance		\$0.79	\$300.21	\$609.06
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	\$0.79	\$300.20	\$609.05
Designated for Economic Uncertainties	9770	\$0.00	\$0.00	\$0.00

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Enrollment, P2ADA Enrollment Factors

Enrollment	Historical 5 2005 - 06	Historical 4 2006 - 07	Historical 3 2007 - 08	Historical 2 2008 - 09	Historical 1 2009 - 10	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
K	233	228	240	269	289	289	289	289
1	251	260	266	246	281	281	281	281
2	248	260	260	264	247	247	247	247
3	241	264	271	259	268	268	268	268
4	240	249	268	277	273	273	273	273
5	235	261	263	255	286	286	286	286
Subtotal (K - 5)	1,448	1,522	1,568	1,570	1,644	1,644	1,644	1,644
6	287	254	301	298	278	278	278	278
7	297	299	307	314	297	297	297	297
8	320	310	314	315	313	313	313	313
Subtotal (6 - 8)	904	863	922	927	888	888	888	888
9	317	330	320	348	342	342	342	342
10	340	317	331	322	334	334	334	334
11	283	334	328	339	302	302	302	302
12	306	286	341	332	333	333	333	333
Subtotal (9 - 12)	1,246	1,267	1,320	1,341	1,311	1,311	1,311	1,311
Ungraded Elementary	0	0	0	0	0	0	0	0
Ungraded Secondary	0	0	0	0	0	0	0	0
Subtotal Excluding Charter Schools	3,598	3,652	3,810	3,838	3,843	3,843	3,843	3,843
Charter Schools (to calculate in-lieu property taxes)	0	0	0	0	0	0	0	0
Total	3,598	3,652	3,810	3,838	3,843	3,843	3,843	3,843
P2ADA	Historical 5 2005 - 06	Historical 4 2006 - 07	Historical 3 2007 - 08	Historical 2 2008 - 09	Historical 1 2009 - 10	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Excluding Charter Schools	3,476.39	3,507.02	3,665.22	3,700.98	3,666.99	3,666.61	3,689.28	3,689.28
Charter Schools (to calculate in-lieu property taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COE CommSchs/SpEd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	3,476.39	3,507.02	3,665.22	3,700.98	3,666.99	3,666.61	3,689.28	3,689.28
Enrollment Factors	Historical 5 2005 - 06	Historical 4 2006 - 07	Historical 3 2007 - 08	Historical 2 2008 - 09	Historical 1 2009 - 10	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Excluding Charter Schools	0.9662	0.9603	0.9620	0.9643	0.9542	0.9541	0.9600	0.9600
Charter Schools (to calculate in-lieu property taxes)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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Description	Revenue Limit			Note
	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13	
1. Base Revenue Limit Per ADA				
1.a. State Avg Base RL Per ADA (Prior Yr)	\$6,411.00	\$6,386.00	\$6,520.00	
1.b. Base RL per ADA (Prior Yr)	\$6,387.35	\$6,362.35	\$6,496.35	
2. Inflation Increase	(\$25)	\$134	\$156	
3. All Other Adjustments	\$0.00	\$0.00	\$0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA	\$6,362.35	\$6,496.35	\$6,652.35	
Revenue Limit Subject To Deficit				
5. Total Base Revenue Limit				
5.a. Base Revenue Limit Per ADA (Line 4)	\$6,362.35	\$6,496.35	\$6,652.35	
5.b. Prior Year P2 ADA	3,666.99	3,666.61	3,689.28	
5.b.i. Prior Yr. ADA Adjustment	0.00	0.00	0.00	
5.b.ii. Net Prior Yr. Revenue Limit ADA	3,666.99	3,666.61	3,689.28	
5.c. Current Yr. RL ADA (excluding Charter ADA)	3,666.61	3,689.28	3,689.28	
5.d. ADA Used for Revenue Limit	3,666.99	3,689.28	3,689.28	
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	3,666.99	3,689.28	3,689.28	
5.f. Total Base Revenue Limit	\$23,330,673.83	\$23,966,854.13	\$24,542,381.81	
6. Allowance for Necessary Small Schools	\$0.00	\$0.00	\$0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	\$0.00	\$0.00	\$0.00	
8. Meals for Needy Pupils	\$0.00	\$0.00	\$0.00	
9. Special Revenue Limit Adjustments	\$0.00	\$0.00	\$0.00	
10. One-time Equalization Adjustments	\$0.00	\$0.00	\$0.00	
11. Miscellaneous Revenue Limit Adjustments	\$0.00	\$0.00	\$0.00	
12. Less: All Charter District Revenue Limit Adjustments	\$0.00	\$0.00	\$0.00	
13. Beginning Teacher Salary Incentive Funding	\$39,403.00	\$39,403.00	\$39,403.00	
14. Less: Class Size Penalties Adjustment	\$0.00	\$0.00	\$0.00	
15. REVENUE LIMIT SUBJECT TO DEFICIT	\$23,370,076.83	\$24,006,257.13	\$24,581,784.81	
Deficit Calculation				
16. Revenue Limit Deficit: K-12 (SSC)	18.35500%	18.35500%	18.35500%	
16.a. Loss to Deficit	\$4,289,577.60	\$4,406,348.50	\$4,511,986.60	
17. SubTotal, After Deficit	\$19,080,499.23	\$19,599,908.63	\$20,069,798.21	
Other Revenue Limit Items Net of Any Deficit				
18. Unemployment Insurance Revenue	\$153,709.00	\$153,709.00	\$153,709.00	
19. Less: Longer Day/Year Penalty	\$0.00	\$0.00	\$0.00	

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Revenue Limit

Revenue Limit						
20. Less: Excess ROC/P Reserves Adjustment	\$0.00	\$0.00	\$0.00			
21. Less: PERS Reduction	\$84,844.00	\$100,417.12	\$118,848.68			
22. PERS Safety Adjustment/SFUSD PERS Adjustment	\$0.00	\$0.00	\$0.00			
23. TOTAL, OTHER REVENUE LIMIT ITEMS	\$68,865.00	\$53,291.88	\$34,860.32			
24. TOTAL REVENUE LIMIT	\$19,149,364.23	\$19,653,200.51	\$20,104,658.53			
Revenue Limit Local Sources						
25. Property Taxes	\$6,214,153.00	\$6,214,153.00	\$6,214,153.00			
26. Miscellaneous Funds	\$0.00	\$0.00	\$0.00			
27. Property Taxes Transfers	\$0.00	\$0.00	\$0.00			
28. Community Redevelopment Funds	\$0.00	\$0.00	\$0.00			
29. Less: Charter Schools In-lieu Taxes	\$0.00	\$0.00	\$0.00			
30. TOTAL, REVENUE LIMIT - LOCAL SOURCES	\$6,214,153.00	\$6,214,153.00	\$6,214,153.00			
31. Charter School General Purpose Block Grant Offset (Unified Districts Only)	\$0.00	\$0.00	\$0.00			
32. STATE AID PORTION OF REVENUE	\$12,935,211.23	\$13,439,047.51	\$13,890,505.53			
Basic Aid Status						
33. Funding Model Used: ("Basic Aid" or "Revenue Limit")	RevLim	RevLim	RevLim			
34. Educational Revenue Augmentation Fund Allocation (ERAF)	\$0.00	\$0.00	\$0.00			
35. Total Basic Aid Funding Received	N/A	N/A	N/A			
Other Revenue Limit Adjustments						
36. One-Time RL Reduction ABx4	\$899,726.00	\$899,726.00	\$918,000.00			
37. Adjusted State Aid Portion of RL (2009-10 Only)	\$12,035,485.23	\$12,539,321.51	\$12,972,505.53			
Other Items						
38. Less: County Office Funds Transfer	\$0.00	\$0.00	\$0.00			
39. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	\$0.00	\$0.00	\$0.00			
40. Basic Aid Supplement Charter School Adjustments	\$0.00	\$0.00	\$0.00			
41. All Other Adjustments	\$0.00	\$0.00	\$0.00			
42. TOTAL, OTHER ITEMS	\$0.00	\$0.00	\$0.00			
43. TOTAL STATE AID PORTION OF REVENUE LIMIT	\$12,035,485.23	\$12,539,321.51	\$12,972,505.53			
44. Less: Revenue Limit State Apportionment Receipts	\$0.00	\$0.00	\$0.00			
45. NET ACCRUAL TO STATE AID - REVENUE LIMIT	\$12,035,485.23	\$12,539,321.51	\$12,972,505.53			
Reconciliation to SACS Form 01						
46. Total State Aid Portion of Revenue Limit (Line 43)	\$12,035,485.23	\$12,539,321.51	\$12,972,505.53			

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Revenue Limit						
47. Total, Revenue Limit - Local Sources	\$6,214,153.00	\$6,214,153.00	\$6,214,153.00			
48. Total Combined Revenue Limit	\$18,249,638.23	\$18,753,474.51	\$19,186,658.53			
Revenue Limit Transfers						
49. Total Restricted Revenue Limit Sources	\$418,232.00	\$418,232.00	\$418,232.00			
Reconciliation of Total Revenue Limit Sources						
50. Revenue Limit State Aid - Prior Year	\$0.00	\$0.00	\$0.00			
51. PERS Revenue Limit Reduction (Line 21)	\$84,844.00	\$100,417.12	\$118,848.68			
52. Total Unrestricted Revenue Limit Sources	\$17,916,250.23	\$18,435,659.63	\$18,887,275.21			

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ANNUAL BUDGET REPORT:
July 1, 2010 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Albany Unified School District Office
Date: June 10, 2010

Place: Albany City Hall
Date: June 15, 2010
Time: 07:30 AM

Adoption Date: June 15, 2010

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

Contact person for additional information on the budget reports:

Name: Laurie Harden

Telephone: 510-558-3752

Title: Asst Superintendent/Business

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., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2009-10) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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: _____

For additional information on this certification, please contact:

Name: Laurie Harden

Title: Asst Superintendent/Business

Telephone: 510-558-3752

E-mail: lharden@ausdk12.org

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Estimated Actuals	2010-11 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Estimated Actuals	2010-11 Budget
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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

Description	2009-10 Estimated Actuals			2010-11 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	18,046,328.00	550,898.00	18,597,226.00	17,915,783.00	553,725.00	18,469,508.00	-0.7%
2) Federal Revenue	0.00	9,419,010.00	9,419,010.00	0.00	5,143,981.00	5,143,981.00	-45.4%
3) Other State Revenue	3,070,694.00	13,917,348.00	16,988,042.00	2,754,147.00	13,717,131.00	16,471,278.00	-3.0%
4) Other Local Revenue	433,428.00	5,771,184.00	6,204,612.00	311,361.00	5,653,601.00	5,964,962.00	-3.9%
5) TOTAL REVENUES	21,550,450.00	29,658,440.00	51,208,890.00	20,981,291.00	25,068,438.00	46,049,729.00	-10.1%
B. EXPENDITURES							
1) Certificated Salaries	9,675,778.00	7,196,962.00	16,872,740.00	9,440,884.00	7,041,060.00	16,481,934.00	-2.3%
2) Classified Salaries	1,846,983.00	1,898,390.34	3,745,373.34	1,743,577.00	1,916,813.00	3,660,390.00	-2.3%
3) Employee Benefits	3,940,488.89	2,993,007.87	6,933,496.76	4,331,074.00	3,282,178.00	7,613,252.00	9.8%
4) Books and Supplies	899,350.00	1,337,283.00	2,236,633.00	878,576.00	239,342.00	1,117,918.00	-50.0%
5) Services and Other Operating Expenditures	1,690,469.00	1,908,542.00	3,599,011.00	1,540,430.00	1,301,345.00	2,841,775.00	-21.0%
6) Capital Outlay	0.00	125,000.00	125,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	20,000.00	18,796,151.00	18,816,151.00	20,000.00	15,171,393.00	15,191,393.00	-19.3%
8) Other Outgo - Transfers of Indirect Costs	(445,737.00)	308,580.00	(137,157.00)	(468,443.00)	333,119.00	(135,324.00)	-1.3%
9) TOTAL EXPENDITURES	17,627,331.89	34,563,916.21	52,191,248.10	17,486,098.00	29,285,240.00	46,771,338.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	3,923,118.11	(4,905,476.21)	(982,358.10)	3,485,193.00	(4,216,802.00)	(721,609.00)	-26.5%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	1,374,419.00	0.00	1,374,419.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(3,773,016.00)	3,773,016.00	0.00	(3,653,901.00)	3,653,901.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES	(5,147,435.00)	3,773,016.00	(1,374,419.00)	(3,653,901.00)	3,653,901.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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)			(1,224,316.89)	(1,132,460.21)	(2,356,777.10)	(158,708.00)	(562,901.00)	(721,609.00)	-69.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,209,195.00	1,701,959.00	5,911,154.00	2,991,476.11	562,900.79	3,554,376.90	-39.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,209,195.00	1,701,959.00	5,911,154.00	2,991,476.11	562,900.79	3,554,376.90	-39.9%
d) Other Restatements		9795	6,598.00	(6,598.00)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,215,793.00	1,695,361.00	5,911,154.00	2,991,476.11	562,900.79	3,554,376.90	-39.9%
2) Ending Balance, June 30 (E + F1e)			2,991,476.11	562,900.79	3,554,376.90	2,832,768.11	(0.21)	2,832,767.90	-20.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	562,900.00	562,900.00	0.00	0.00	0.00	-100.0%
ARRA Funds - Staffing 10-11	3200	9780		493,464.00	493,464.00				
Lottery Instructional Materials	6300	9780		69,436.00	69,436.00				
c) Undesignated Amount		9790	2,991,476.11	0.79	2,991,476.90				
d) Unappropriated Amount		9790				2,832,768.11	(0.21)	2,832,767.90	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	12,245,411.00	0.00	12,245,411.00	12,035,018.00	0.00	12,035,018.00	-1.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	36,153.00	0.00	36,153.00	36,175.00	0.00	36,175.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	78.00	0.00	78.00	78.00	0.00	78.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,671,850.00	0.00	3,671,850.00	3,685,953.00	0.00	3,685,953.00	0.4%
Unsecured Roll Taxes		8042	201,777.00	0.00	201,777.00	241,250.00	0.00	241,250.00	19.6%
Prior Years' Taxes		8043	9,005.00	0.00	9,005.00	9,005.00	0.00	9,005.00	0.0%
Supplemental Taxes		8044	143,666.00	0.00	143,666.00	143,666.00	0.00	143,666.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,021,462.00	0.00	2,021,462.00	2,098,026.00	0.00	2,098,026.00	3.8%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			18,329,402.00	0.00	18,329,402.00	18,249,171.00	0.00	18,249,171.00	-0.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(418,232.00)		(418,232.00)	(418,232.00)		(418,232.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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)	
Special Education ADA Transfer	6500	8091		418,232.00	418,232.00		418,232.00	418,232.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	135,158.00	0.00	135,158.00	84,844.00	0.00	84,844.00	-37.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	132,666.00	132,666.00	0.00	135,493.00	135,493.00	2.1%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			18,046,328.00	550,898.00	18,597,226.00	17,915,783.00	553,725.00	18,469,508.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,297,842.00	1,297,842.00	0.00	601,087.00	601,087.00	-53.7%
Special Education Discretionary Grants		8182	0.00	122,003.00	122,003.00	0.00	61,456.00	61,456.00	-49.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	7,551,928.00	7,551,928.00	0.00	4,132,126.00	4,132,126.00	-45.3%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290		439,755.00	439,755.00		341,830.00	341,830.00	-22.3%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		7,482.00	7,482.00		7,482.00	7,482.00	0.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	9,419,010.00	9,419,010.00	0.00	5,143,981.00	5,143,981.00	-45.4%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		13,302,676.00	13,302,676.00		13,106,244.00	13,106,244.00	-1.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		28,200.00	28,200.00		28,200.00	28,200.00	0.0%
Economic Impact Aid	7090-7091	8311		290,952.00	290,952.00		290,952.00	290,952.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	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	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	865,000.00	0.00	865,000.00	840,000.00	0.00	840,000.00	-2.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	424,312.00	44,562.00	468,874.00	421,000.00	44,760.00	465,760.00	-0.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	8,148.00	8,148.00	0.00	8,077.00	8,077.00	-0.9%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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)	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,781,382.00	242,810.00	2,024,192.00	1,493,147.00	238,898.00	1,732,045.00	-14.4%
TOTAL, OTHER STATE REVENUE			3,070,694.00	13,917,348.00	16,988,042.00	2,754,147.00	13,717,131.00	16,471,278.00	-3.0%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	4,840,028.00	4,840,028.00	0.00	5,417,029.00	5,417,029.00	11.9%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Interest		8660	150,000.00	0.00	150,000.00	50,000.00	0.00	50,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	174,362.00	0.00	174,362.00	182,712.00	0.00	182,712.00	4.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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 Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	59,066.00	806,156.00	865,222.00	28,649.00	150,000.00	178,649.00	-79.4%
Tuition		8710	0.00	125,000.00	125,000.00	0.00	86,572.00	86,572.00	-30.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			433,428.00	5,771,184.00	6,204,612.00	311,361.00	5,653,601.00	5,964,962.00	-3.9%
TOTAL, REVENUES			21,550,450.00	29,658,440.00	51,208,890.00	20,981,291.00	25,068,438.00	46,049,729.00	-10.1%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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	7,836,552.00	5,861,992.00	13,698,544.00	7,644,166.00	5,669,041.00	13,313,207.00	-2.8%
Certificated Pupil Support Salaries		1200	544,858.00	566,780.00	1,111,638.00	579,230.00	593,648.00	1,172,878.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,294,368.00	446,920.00	1,741,288.00	1,217,488.00	570,896.00	1,788,384.00	2.7%
Other Certificated Salaries		1900	0.00	321,270.00	321,270.00	0.00	207,465.00	207,465.00	-35.4%
TOTAL, CERTIFICATED SALARIES			9,675,778.00	7,196,962.00	16,872,740.00	9,440,884.00	7,041,050.00	16,481,934.00	-2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	82,507.00	1,297,075.34	1,379,582.34	34,129.00	1,324,621.00	1,358,750.00	-1.5%
Classified Support Salaries		2200	574,139.00	407,605.00	981,744.00	555,126.00	380,828.00	935,954.00	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	286,000.00	45,356.00	331,356.00	267,810.00	45,596.00	313,406.00	-5.4%
Clerical, Technical and Office Salaries		2400	850,599.00	138,942.00	989,541.00	847,986.00	123,542.00	971,528.00	-1.8%
Other Classified Salaries		2900	53,738.00	9,412.00	63,150.00	38,526.00	42,226.00	80,752.00	27.9%
TOTAL, CLASSIFIED SALARIES			1,846,983.00	1,898,390.34	3,745,373.34	1,743,577.00	1,916,813.00	3,660,390.00	-2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	780,183.00	548,823.00	1,329,006.00	762,385.00	541,294.00	1,303,679.00	-1.9%
PERS		3201-3202	181,136.40	222,442.60	403,579.00	198,449.00	244,234.00	442,683.00	9.7%
OASDI/Medicare/Alternative		3301-3302	272,956.68	276,992.86	549,949.54	281,752.00	304,757.00	586,509.00	6.6%
Health and Welfare Benefits		3401-3402	1,903,247.00	1,628,692.05	3,531,939.05	2,193,407.00	1,844,559.00	4,037,966.00	14.3%
Unemployment Insurance		3501-3502	36,449.11	27,560.26	64,009.37	80,742.00	65,038.00	145,780.00	127.7%
Workers' Compensation		3601-3602	227,565.70	180,543.10	408,108.80	229,737.00	184,845.00	414,582.00	1.6%
OPEB, Allocated		3701-3702	464,000.00	0.00	464,000.00	544,000.00	0.00	544,000.00	17.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	27,149.00	60,506.00	87,655.00	9,076.00	49,054.00	58,130.00	-33.7%
Other Employee Benefits		3901-3902	47,802.00	47,448.00	95,250.00	31,526.00	48,397.00	79,923.00	-16.1%
TOTAL, EMPLOYEE BENEFITS			3,940,488.89	2,993,007.87	6,933,496.76	4,331,074.00	3,282,178.00	7,613,252.00	9.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	210,955.00	15,112.00	226,067.00	210,955.00	0.00	210,955.00	-6.7%
Books and Other Reference Materials		4200	2,719.00	4,023.00	6,742.00	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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	627,657.00	1,254,747.00	1,882,404.00	667,621.00	221,125.00	888,746.00	-52.8%
Noncapitalized Equipment		4400	58,019.00	63,401.00	121,420.00	0.00	18,217.00	18,217.00	-85.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			899,350.00	1,337,283.00	2,236,633.00	878,576.00	239,342.00	1,117,918.00	-50.0%
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	32,331.00	321,070.00	353,401.00	19,500.00	45,412.00	64,912.00	-81.6%
Dues and Memberships		5300	9,500.00	2,664.00	12,164.00	9,500.00	2,575.00	12,075.00	-0.7%
Insurance		5400 - 5450	145,000.00	0.00	145,000.00	145,000.00	0.00	145,000.00	0.0%
Operations and Housekeeping Services		5500	607,700.00	2,000.00	609,700.00	607,700.00	2,000.00	609,700.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,542.00	217,327.00	447,869.00	209,250.00	93,241.00	302,491.00	-32.5%
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	558,214.00	1,355,527.00	1,913,741.00	478,380.00	1,148,667.00	1,627,047.00	-15.0%
Communications		5900	107,182.00	9,954.00	117,136.00	71,100.00	9,460.00	80,550.00	-31.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,690,469.00	1,908,542.00	3,599,011.00	1,540,430.00	1,301,345.00	2,841,775.00	-21.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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	125,000.00	125,000.00	0.00	0.00	0.00	-100.0%
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	125,000.00	125,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	7,560,076.00	7,560,076.00	0.00	4,140,203.00	4,140,203.00	-45.2%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		11,231,663.00	11,231,663.00		11,028,934.00	11,028,934.00	-1.8%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	4,412.00	4,412.00	0.00	2,256.00	2,256.00	-48.9%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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 Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,000.00	18,796,151.00	18,816,151.00	20,000.00	15,171,393.00	15,191,393.00	-19.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(308,580.00)	308,580.00	0.00	(333,119.00)	333,119.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(137,157.00)	0.00	(137,157.00)	(135,324.00)	0.00	(135,324.00)	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(445,737.00)	308,580.00	(137,157.00)	(468,443.00)	333,119.00	(135,324.00)	-1.3%
TOTAL, EXPENDITURES			17,627,331.89	34,563,916.21	52,191,248.10	17,486,098.00	29,285,240.00	46,771,338.00	-10.4%

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,275,000.00	0.00	1,275,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	49,419.00	0.00	49,419.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,374,419.00	0.00	1,374,419.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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	(3,773,016.00)	3,773,016.00	0.00	(3,653,901.00)	3,653,901.00	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			(3,773,016.00)	3,773,016.00	0.00	(3,653,901.00)	3,653,901.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a) b + c - d + e			(5,147,435.00)	3,773,016.00	(1,374,419.00)	(3,653,901.00)	3,653,901.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	18,046,328.00	550,898.00	18,597,226.00	17,915,783.00	553,725.00	18,469,508.00	-0.7%
2) Federal Revenue		8100-8299	0.00	9,419,010.00	9,419,010.00	0.00	5,143,981.00	5,143,981.00	-45.4%
3) Other State Revenue		8300-8599	3,070,694.00	13,917,348.00	16,988,042.00	2,754,147.00	13,717,131.00	16,471,278.00	-3.0%
4) Other Local Revenue		8600-8799	433,428.00	5,771,184.00	6,204,612.00	311,361.00	5,653,601.00	5,964,962.00	-3.9%
5) TOTAL, REVENUES			21,550,450.00	29,658,440.00	51,208,890.00	20,981,291.00	25,068,438.00	46,049,729.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		11,222,040.00	11,528,905.21	22,750,945.21	11,379,067.00	10,607,296.00	21,986,363.00	-3.4%
2) Instruction - Related Services	2000-2999		1,955,182.89	1,897,752.00	3,852,934.89	1,748,788.00	1,575,221.00	3,324,009.00	-13.7%
3) Pupil Services	3000-3999		753,955.00	514,161.00	1,268,116.00	774,873.00	531,477.00	1,306,350.00	3.0%
4) Ancillary Services	4000-4999		21,692.00	285,451.00	307,143.00	21,706.00	189,117.00	210,823.00	-31.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,957,967.00	638,605.00	2,596,572.00	1,846,458.00	530,419.00	2,376,877.00	-8.5%
8) Plant Services	8000-8999		1,696,495.00	902,891.00	2,599,386.00	1,695,206.00	680,317.00	2,375,523.00	-8.6%
9) Other Outgo	9000-9999	Except 7600-7699	20,000.00	18,796,151.00	18,816,151.00	20,000.00	15,171,393.00	15,191,393.00	-19.3%
10) TOTAL, EXPENDITURES			17,627,331.89	34,563,916.21	52,191,248.10	17,486,098.00	29,285,240.00	46,771,338.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,923,118.11	(4,905,476.21)	(982,358.10)	3,495,193.00	(4,216,802.00)	(721,609.00)	-26.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,374,419.00	0.00	1,374,419.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,773,016.00)	3,773,016.00	0.00	(3,653,901.00)	3,653,901.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,147,435.00)	3,773,016.00	(1,374,419.00)	(3,653,901.00)	3,653,901.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 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)			(1,224,316.89)	(1,132,460.21)	(2,356,777.10)	(158,708.00)	(562,901.00)	(721,609.00)	-69.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,209,195.00	1,701,959.00	5,911,154.00	2,991,476.11	562,900.79	3,554,376.90	-39.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,209,195.00	1,701,959.00	5,911,154.00	2,991,476.11	562,900.79	3,554,376.90	-39.9%
d) Other Restatements		9795	6,598.00	(6,598.00)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,215,793.00	1,695,361.00	5,911,154.00	2,991,476.11	562,900.79	3,554,376.90	-39.9%
2) Ending Balance, June 30 (E + F1e)			2,991,476.11	562,900.79	3,554,376.90	2,832,768.11	(0.21)	2,832,767.90	-20.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	562,900.00	562,900.00	0.00	0.00	0.00	-100.0%
ARRA Funds - Staffing 10-11	3200	9780		493,464.00	493,464.00				
Lottery Instructional Materials	6300	9780		69,436.00	69,436.00				
c) Undesignated Amount		9790	2,991,476.11	0.79	2,991,476.90				
d) Unappropriated Amount		9790				2,832,768.11	(0.21)	2,832,767.90	

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Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	388,457.00	251,000.00	-35.4%
5) TOTAL, REVENUES			388,457.00	251,000.00	-35.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	243,832.00	175,000.00	-28.2%
2) Classified Salaries		2000-2999	28,660.00	16,480.00	-42.5%
3) Employee Benefits		3000-3999	48,689.00	31,816.00	-34.7%
4) Books and Supplies		4000-4999	4,283.00	4,600.00	7.4%
5) Services and Other Operating Expenditures		5000-5999	53,216.00	45,740.00	-14.0%
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			378,680.00	273,636.00	-27.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			9,777.00	(22,636.00)	-331.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	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			50,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,777.00	(22,636.00)	-137.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,448.00	122,225.00	95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,448.00	122,225.00	95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,448.00	122,225.00	95.7%
2) Ending Balance, June 30 (E + F1e)			122,225.00	99,589.00	-18.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			122,225.00		
d) Unappropriated Amount				99,589.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	157,833.00	157,833.00	0.0%
3) Other State Revenue		8300-8599	1,164,440.00	662,560.00	-43.1%
4) Other Local Revenue		8600-8799	1,206,239.00	1,080,600.00	-10.4%
5) TOTAL, REVENUES			2,528,512.00	1,900,993.00	-24.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	594,681.00	392,981.00	-33.9%
2) Classified Salaries		2000-2999	908,859.00	776,077.00	-14.6%
3) Employee Benefits		3000-3999	712,882.00	507,521.00	-28.8%
4) Books and Supplies		4000-4999	146,767.00	84,652.00	-42.3%
5) Services and Other Operating Expenditures		5000-5999	42,063.00	39,838.00	-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	101,757.00	99,924.00	-1.8%
9) TOTAL, EXPENDITURES			2,507,009.00	1,900,993.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			21,503.00	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	21,503.00	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			(21,503.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,000.00	229,000.00	2.7%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	0.0%
4) Other Local Revenue		8600-8799	574,500.00	575,000.00	0.1%
5) TOTAL, REVENUES			815,500.00	822,000.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	325,896.00	317,384.00	-2.6%
3) Employee Benefits		3000-3999	139,923.00	138,629.00	-0.9%
4) Books and Supplies		4000-4999	343,500.00	317,000.00	-7.7%
5) Services and Other Operating Expenditures		5000-5999	20,200.00	13,587.00	-32.7%
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	35,400.00	0.0%
9) TOTAL, EXPENDITURES			864,919.00	822,000.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(49,419.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,419.00	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			49,419.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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	19,051.00	19,051.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,051.00	19,051.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,051.00	19,051.00	0.0%
2) Ending Balance, June 30 (E + F1e)			19,051.00	19,051.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			19,051.00		
d) Unappropriated Amount				19,051.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	2,970.00	0.00	-100.0%
4) Books and Supplies		4000-4999	97,000.00	10,000.00	-89.7%
5) Services and Other Operating Expenditures		5000-5999	296,000.00	140,000.00	-52.7%
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			415,970.00	150,000.00	-63.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(412,970.00)	(147,000.00)	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	(1.00)	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(412,971.00)	(147,000.00)	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	655,496.00	242,525.00	-63.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			655,496.00	242,525.00	-63.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			655,496.00	242,525.00	-63.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	95,525.00	New
Maintenance	0000	9780		95,525.00	
c) Undesignated Amount		9790	242,525.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,275,000.00	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			1,275,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,275,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,275,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,275,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,275,000.00	New
2) Ending Balance, June 30 (E + F1e)			1,275,000.00	1,275,000.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,275,000.00	1,275,000.00	0.0%
Strategic Plan	0000	9780		1,275,000.00	
Strategic Plan	0000	9780	1,275,000.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2009-10 Estimated Actuals	2010-11 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	1,186,337.00	1,186,337.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,337.00	1,186,337.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,337.00	1,186,337.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,186,337.00	1,186,337.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,186,337.00	1,186,337.00	0.0%
Post Retirement Benefits	0000	9780		1,186,337.00	
Post Retirement Benefits	0000	9780	1,186,337.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	0.00	-100.0%
5) TOTAL, REVENUES			8,000.00	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	11,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	53,071.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,230,274.00	8,323,444.00	576.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,294,345.00	8,323,444.00	543.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,286,345.00)	(8,323,444.00)	547.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,503.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	10,000,000.00	0.00	-100.0%
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			10,021,503.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,735,158.00	(8,323,444.00)	-195.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,481.00	9,997,639.00	633.8%
b) Audit Adjustments		9793	(100,000.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,262,481.00	9,997,639.00	691.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,262,481.00	9,997,639.00	691.9%
2) Ending Balance, June 30 (E + F1a)			9,997,639.00	1,674,195.00	-83.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	9,997,639.00	1,674,195.00	-83.3%
Pool	0000	9780		1,674,195.00	
Pool	0000	9780	9,997,639.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,500.00	25,500.00	-28.2%
5) TOTAL REVENUES			35,500.00	25,500.00	-28.2%
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	50,000.00	0.00	-100.0%
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			70,000.00	20,000.00	-71.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,500.00)	5,500.00	-115.9%
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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,500.00)	5,500.00	-115.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,118.00	14,618.00	-70.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,118.00	14,618.00	-70.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,118.00	14,618.00	-70.2%
2) Ending Balance, June 30 (E + F1e)			14,618.00	20,118.00	37.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			14,618.00		
d) Unappropriated Amount				20,118.00	

July 1 Budget (Single Adoption)
State School Building Lease-Purchase Fund
Expenditures by Object

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			2,418.20	2,401.79	2,400.00	2,401.79
a. Kindergarten	270.56	271.00				
b. Grades One through Three	746.42	746.00				
c. Grades Four through Six	788.81	788.00				
d. Grades Seven and Eight	557.10	557.10				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.10					
g. Community Day School						
2. Special Education						
a. Special Day Class	37.00	37.00				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.80	1.80				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	2,401.79	2,400.90	2,418.20	2,401.79	2,400.00	2,401.79
HIGH SCHOOL						
4. General Education			1,282.93	1,265.11	1,265.00	1,265.11
a. Grades Nine through Twelve	1,204.16	1,204.00				
b. Continuation Education	23.59	23.00				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	2.10	2.10				
e. Community Day School						
5. Special Education						
a. Special Day Class	26.49	26.49				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	8.77	8.77				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	1,265.11	1,264.36	1,282.93	1,265.11	1,265.00	1,265.11
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)	3,666.90	3,665.26	3,701.13	3,666.90	3,665.00	3,666.90
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	3,666.90	3,665.26	3,701.13	3,666.90	3,665.00	3,666.90
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.

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	16,481,934.00	301	163,784.00	303	16,318,150.00	305	0.00		307	16,318,150.00	309
2000 - Classified Salaries	3,660,390.00	311	0.00	313	3,660,390.00	315	90,071.00		317	3,570,319.00	319
3000 - Employee Benefits (Excluding 3800)	7,555,122.00	321	583,152.00	323	6,971,970.00	325	34,285.00		327	6,937,685.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,117,918.00	331	2,000.00	333	1,115,918.00	335	473,197.00		337	642,721.00	339
5000 - Services... & 7300 - Indirect Costs	2,706,451.00	341	12,000.00	343	2,694,451.00	345	739,191.00		347	1,955,260.00	349
TOTAL					30,760,879.00	365			TOTAL	29,424,135.00	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	396
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.....		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.....		66.78%
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).....	66.78%
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).....	29,424,135.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources 8010-8099						
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		17,915,783.00				
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		6,362.35	2.11%	6,496.35	2.40%	6,652.35
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,666.90	0.61%	3,689.28	0.00%	3,689.28
d. Other Revenue Limit (Form RL, lines 6 thru 14)		23,330,101.22	2.73%	23,966,854.13	2.40%	24,542,381.81
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		39,403.00	0.00%	39,403.00	0.00%	39,403.00
f. Deficit Factor (Form RL, line 16)		23,369,504.22	2.72%	24,006,257.13	2.40%	24,581,784.81
g. Deficited Revenue Limit (Line A1c times line A1f, ID 0284)		0.81645	0.00%	0.81645	0.00%	0.81645
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		19,080,031.72	2.72%	19,599,908.63	2.40%	20,069,798.21
i. Revenue Limit Transfers (Objects 8091 and 8097)			0.00%		0.00%	
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(418,232.00)	0.00%	(418,232.00)	0.00%	(418,232.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		(746,017.00)	0.00%	(746,017.00)	2.45%	(764,291.00)
2. Federal Revenues	8100-8299	17,915,782.72	2.90%	18,435,659.63	2.45%	18,887,275.21
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	2,754,147.00	1.07%	2,783,633.00	1.31%	2,820,115.00
5. Other Financing Sources	8900-8999	311,361.00	1.09%	314,761.00	1.20%	318,545.00
6. Total (Sum lines A1k thru A5)		(3,653,901.00)	14.63%	(4,188,361.00)	4.36%	(4,370,914.00)
6. Total (Sum lines A1k thru A5)		17,327,389.72	0.11%	17,345,692.63	1.78%	17,655,021.21
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				9,440,884.00		9,670,443.00
b. Step & Column Adjustment				229,559.00		235,300.00
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	9,440,884.00	2.43%	9,670,443.00	2.43%	9,905,743.00
2. Classified Salaries						
a. Base Salaries				1,743,577.00		1,778,448.00
b. Step & Column Adjustment				34,871.00		35,569.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,743,577.00	2.00%	1,778,448.00	2.00%	1,814,017.00
3. Employee Benefits	3000-3999	4,331,074.00	4.77%	4,537,697.00	4.84%	4,757,414.00
4. Books and Supplies	4000-4999	878,576.00	3.03%	905,239.00	2.70%	929,681.00
5. Services and Other Operating Expenditures	5000-5999	1,540,430.00	-4.74%	1,467,466.00	0.46%	1,474,262.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(468,443.00)	0.00%	(468,443.00)	0.00%	(468,443.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,486,098.00	2.43%	17,910,850.00	2.91%	18,432,674.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(158,708.28)		(565,157.37)		(777,652.79)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,991,476.11		2,832,767.83		2,267,610.46
2. Ending Fund Balance (Sum lines C and D1)		2,832,767.83		2,267,610.46		1,489,957.67
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		25,000.00		25,000.00
b. Designated for Economic Uncertainties	9770	0.00		2,242,610.46		1,464,957.67
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	2,832,768.11		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2,832,768.11		2,267,610.46		1,489,957.67

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		2,242,610.46		1,464,957.67
b. Undesignated/Unappropriated Amount	9790	2,832,768.11		0.00		0.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		2,832,768.11		2,242,610.46		1,464,957.67
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	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	553,725.00	0.00%	553,725.00	0.00%	553,725.00
2. Federal Revenues	8100-8299	5,143,981.00	0.00%	5,143,981.00	0.00%	5,143,981.00
3. Other State Revenues	8300-8599	13,717,131.00	1.80%	13,963,365.00	2.39%	14,297,212.00
4. Other Local Revenues	8600-8799	5,653,601.00	2.33%	5,785,277.00	2.62%	5,936,791.00
5. Other Financing Sources	8900-8999	3,653,901.00	14.63%	4,188,361.00	4.36%	4,370,913.00
6. Total (Sum lines A1 thru A5)		28,722,339.00	3.18%	29,634,709.00	2.25%	30,302,622.00
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				7,041,050.00		7,089,282.00
b. Step & Column Adjustment				164,458.00		175,258.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(116,226.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,041,050.00	0.69%	7,089,282.00	2.47%	7,264,540.00
2. Classified Salaries						
a. Base Salaries				1,916,813.00		1,955,149.00
b. Step & Column Adjustment				38,336.00		39,103.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,916,813.00	2.00%	1,955,149.00	2.00%	1,994,252.00
3. Employee Benefits	3000-3999	3,282,178.00	4.39%	3,426,282.00	5.01%	3,598,096.00
4. Books and Supplies	4000-4999	239,342.00	-33.45%	159,276.00	-0.64%	158,249.00
5. Services and Other Operating Expenditures	5000-5999	1,301,345.00	0.00%	1,301,327.00	1.02%	1,314,541.00
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	15,171,393.00	1.31%	15,369,574.00	1.76%	15,639,513.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	333,119.00	0.00%	333,119.00	0.00%	333,119.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,285,240.00	1.19%	29,634,009.00	2.26%	30,302,310.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(562,901.00)		700.00		312.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		562,900.79		(0.21)		699.79
2. Ending Fund Balance (Sum lines C and D1)		(0.21)		699.79		1,011.79
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	(0.21)		699.79		1,011.79
e. Total Components of Ending Fund Balance		(0.21)		699.79		1,011.79
(Line D3e must agree with line D2)						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Two certificated positions funded with ARRA dollars for 2010-11 will be reduced. One temporary teacher on special assignment and one retirement.						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	18,469,508.00	2.81%	18,989,384.63	2.38%	19,441,000.21
2. Federal Revenues	8100-8299	5,143,981.00	0.00%	5,143,981.00	0.00%	5,143,981.00
3. Other State Revenues	8300-8599	16,471,278.00	1.67%	16,746,998.00	2.21%	17,117,327.00
4. Other Local Revenues	8600-8799	5,964,962.00	2.26%	6,100,038.00	2.55%	6,255,336.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	(1.00)
6. Total (Sum lines A1 thru A5)		46,049,728.72	2.02%	46,980,401.63	2.08%	47,957,643.21
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						
				16,481,934.00		16,759,725.00
b. Step & Column Adjustment						
				394,017.00		410,558.00
c. Cost-of-Living Adjustment						
				0.00		0.00
d. Other Adjustments						
				(116,226.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,481,934.00	1.69%	16,759,725.00	2.45%	17,170,283.00
2. Classified Salaries						
a. Base Salaries						
				3,660,390.00		3,733,597.00
b. Step & Column Adjustment						
				73,207.00		74,672.00
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	3,660,390.00	2.00%	3,733,597.00	2.00%	3,808,269.00
3. Employee Benefits	3000-3999	7,613,252.00	4.61%	7,963,979.00	4.92%	8,355,510.00
4. Books and Supplies	4000-4999	1,117,918.00	-4.78%	1,064,515.00	2.20%	1,087,930.00
5. Services and Other Operating Expenditures	5000-5999	2,841,775.00	-2.57%	2,768,793.00	0.72%	2,788,803.00
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	15,191,393.00	1.30%	15,389,574.00	1.75%	15,659,513.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(135,324.00)	0.00%	(135,324.00)	0.00%	(135,324.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		46,771,338.00	1.65%	47,544,859.00	2.50%	48,734,984.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(721,609.28)		(564,457.37)		(777,340.79)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		3,554,376.90		2,832,767.62		2,268,310.25
2. Ending Fund Balance (Sum lines C and D1)						
		2,832,767.62		2,268,310.25		1,490,969.46
3. Components of Ending Fund Balance						
a. Fund Balance Reserves						
	9710-9740	0.00		25,000.00		25,000.00
b. Designated for Economic Uncertainties						
	9770	0.00		2,242,610.46		1,464,957.67
c. Fund Balance Designations						
	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance						
	9790	2,832,767.90		699.79		1,011.79
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		2,832,767.90		2,268,310.25		1,490,969.46

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		2,242,610.46		1,464,957.67
b. Undesignated/Unappropriated Amount	9790	2,832,768.11		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.30)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,832,766.81		2,242,610.46		1,464,957.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.96%		4.72%		3.01%
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 answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		15,171,393.00				
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)						
		3,666.90		3,666.61		3,689.28
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		46,771,338.00		47,544,859.00		48,734,984.00
b. Less: Special Education Pass-through Funds (Line F1b2)		15,171,393.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		31,599,945.00		47,544,859.00		48,734,984.00
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)		947,998.35		1,426,345.77		1,462,049.52
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)		947,998.35		1,426,345.77		1,462,049.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,125.35	6,387.35
2. Inflation Increase	0041	261.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,386.35	6,362.35
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,386.35	6,362.35
b. Revenue Limit ADA	0033	3,701.13	3,666.90
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	23,636,711.58	23,330,101.22
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	41,535.00	39,403.00
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	23,678,246.58	23,369,504.22
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	19,332,104.42	19,080,031.72
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	68,212.00	153,709.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	135,158.00	84,844.00
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)	---	(66,946.00)	68,865.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	19,265,158.42	19,148,896.72

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	6,083,991.00	6,214,153.00
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	6,083,991.00	6,214,153.00
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	13,181,167.42	12,934,743.72
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	---	(935,757.00)	(899,726.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(935,757.00)	(899,726.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	12,245,410.42	12,035,017.72
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	12,245,410.42	
OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	37,253.00	
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	22,836.00	
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

July 1 Budget (Single Adoption)
2010-11 Budget
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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(135,324.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	99,924.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	35,400.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
 2010-11 Budget
 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				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	135,324.00	(135,324.00)	0.00	0.00		

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 (2007-08)	3,507.12	3,665.33	N/A	Met
Second Prior Year (2008-09)	3,681.27	3,701.13	N/A	Met
First Prior Year (2009-10)	3,711.00	3,701.13	0.3%	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	3,666.90			

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 (2007-08)	3,647	3,810	N/A	Met
Second Prior Year (2008-09)	3,824	3,838	N/A	Met
First Prior Year (2009-10)	3,846	3,843	0.1%	Met
Budget Year (2010-11)	3,843			

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 (2007-08)	3,665	3,810	96.2%
Second Prior Year (2008-09)	3,701	3,838	96.4%
First Prior Year (2009-10)	3,667	3,843	95.4%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	3,667	3,843	95.4%	Met
1st Subsequent Year (2011-12)	3,667	3,843	95.4%	Met
2nd Subsequent Year (2012-13)	3,689	3,843	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 (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,386.35	6,362.35	6,496.35	6,652.35
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	5,214.14	5,194.54	5,303.94	5,431.31
d. Prior Year Funded BRL per ADA		5,214.14	5,194.54	5,303.94
e. Difference (Step 1c minus Step 1d)		(19.60)	109.40	127.37
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.38%	2.11%	2.40%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	3,701.13	3,666.90	3,689.28	3,689.28
b. Prior Year Revenue Limit (Funded) ADA		3,701.13	3,666.90	3,689.28
c. Difference (Step 2a minus Step 2b)		(34.23)	22.38	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.92%	0.61%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-1.30%	2.72%	2.40%
Revenue Limit Standard (Step 3, plus/minus 1%):		-2.30% to -30%	1.72% to 3.72%	1.40% to 3.40%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	6,083,991.00	6,214,153.00	6,214,153.00	3,214,153.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	18,329,402.00	18,249,171.00	18,753,474.00	19,186,658.00
District's Projected Change in Revenue Limit:		-0.44%	2.76%	2.31%
Revenue Limit Standard:		-2.30% to -.30%	1.72% to 3.72%	1.40% to 3.40%
Status:		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 MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	18,555,410.69	20,234,945.69	91.7%
Second Prior Year (2008-09)	17,851,855.62	19,272,938.85	92.6%
First Prior Year (2009-10)	15,463,249.89	17,627,331.89	87.7%
	Historical Average Ratio:		90.7%

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2010-11)	15,515,535.00	17,486,098.00	88.7%	Met
1st Subsequent Year (2011-12)	15,986,588.00	17,910,850.00	89.3%	Met
2nd Subsequent Year (2012-13)	16,477,174.00	18,432,674.00	89.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.30%	2.72%	2.40%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.30% to 8.70%	-7.28% to 12.72%	-7.60% to 12.40%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.30% to 3.70%	-2.28% to 7.72%	-2.60% to 7.40%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2009-10)	9,419,010.00		
Budget Year (2010-11)	5,143,981.00	-45.39%	Yes
1st Subsequent Year (2011-12)	5,143,981.00	0.00%	No
2nd Subsequent Year (2012-13)	5,143,981.00	0.00%	No

Explanation:
(required if Yes)

ARRA dollars for district and SELPA.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2009-10)	16,988,042.00		
Budget Year (2010-11)	16,471,278.00	-3.04%	No
1st Subsequent Year (2011-12)	16,746,998.00	1.67%	No
2nd Subsequent Year (2012-13)	17,117,327.00	2.21%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2009-10)	6,204,612.00		
Budget Year (2010-11)	5,964,962.00	-3.86%	No
1st Subsequent Year (2011-12)	6,100,038.00	2.26%	No
2nd Subsequent Year (2012-13)	6,255,336.00	2.55%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2009-10)	2,236,633.00		
Budget Year (2010-11)	1,117,918.00	-50.02%	Yes
1st Subsequent Year (2011-12)	1,064,515.00	-4.78%	Yes
2nd Subsequent Year (2012-13)	1,087,930.00	2.20%	No

Explanation:
(required if Yes)

ARRA expenditures. Donation rev/exp are budgeted as received.

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

First Prior Year (2009-10)	3,599,011.00		
Budget Year (2010-11)	2,841,775.00	-21.04%	Yes
1st Subsequent Year (2011-12)	2,768,793.00	-2.57%	Yes
2nd Subsequent Year (2012-13)	2,768,803.00	0.72%	No

Explanation:
(required if Yes)

ARRA expenditures. Donation rev/exp budgeted as received.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2009-10)	32,611,664.00		
Budget Year (2010-11)	27,580,221.00	-15.43%	Not Met
1st Subsequent Year (2011-12)	27,991,017.00	1.49%	Met
2nd Subsequent Year (2012-13)	28,516,644.00	1.88%	Met

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

First Prior Year (2009-10)	5,835,644.00		
Budget Year (2010-11)	3,959,693.00	-32.15%	Not Met
1st Subsequent Year (2011-12)	3,833,308.00	-3.19%	Met
2nd Subsequent Year (2012-13)	3,876,733.00	1.13%	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)

ARRA dollars for district and SELPA.

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

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

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

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

ARRA expenditures. Donation rev/exp are budgeted as received.

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

ARRA expenditures. Donation rev/exp budgeted as received.

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?

Yes

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

15,171,393.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)
- c. Net Budgeted Expenditures and Other Financing Uses

46,771,338.00			
15,171,393.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
31,599,945.00	315,999.45	652,593.00	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 (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	1,702,063.00	4,184,193.28	0.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	1,493,985.98	0.00	2,991,476.11
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			(0.30)
d. Available Reserves (Lines 1a through 1c)	3,196,048.98	4,184,193.28	2,991,475.81
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	49,041,264.01	49,970,310.75	53,565,667.10
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	15,046,804.00	16,098,230.00	18,796,151.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	33,994,460.01	33,872,080.75	34,769,516.10
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	9.4%	12.4%	8.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.1%	4.1%	2.9%

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

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 (2007-08)	(254,001.95)	20,410,619.88	1.2%	Met
Second Prior Year (2008-09)	953,315.38	19,406,213.33	N/A	Met
First Prior Year (2009-10)	(1,224,316.89)	19,001,750.89	6.4%	Not Met
Budget Year (2010-11) (Information only)	(158,708.00)	17,486,098.00		

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)

Budget deficit.

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 (2007-08)	3,082,641.00	3,509,879.85	N/A	Met
Second Prior Year (2008-09)	3,255,878.00	3,255,877.90	0.0%	Met
First Prior Year (2009-10)	2,674,359.00	4,215,793.00	N/A	Met
Budget Year (2010-11) (Information only)	2,991,476.11			

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	3,667	3,667	3,689
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? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	15,171,393.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	46,771,338.00	47,544,859.00	48,734,984.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)	15,171,393.00		
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	31,599,945.00	47,544,859.00	48,734,984.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	947,998.35	1,426,345.77	1,462,049.52
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)	947,998.35	1,426,345.77	1,462,049.52

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

1. General Fund - Designated for Economic Uncertainties
(Fund 01, Object 9770) (Form MYP, Line E1a)
2. General Fund - Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1b)
3. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1c)
4. Special Reserve Fund - Designated for Economic Uncertainties
(Fund 17, Object 9770) (Form MYP, Line E2a)
5. Special Reserve Fund - Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2b)
6. District's Budgeted Reserves Amount
(Lines C1 thru C5)
7. District's Budgeted Reserves Percentage (information only)
(Line 6 divided by Section 10B, Line 3)

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	0.00	2,242,610.46	1,464,957.67
	2,832,768.11	0.00	0.00
	(1.30)	0.00	0.00
	0.00		
	0.00		
	2,832,766.81	2,242,610.46	1,464,957.67
	8.96%	4.72%	3.01%
District's Reserve Standard (Section 10B, Line 7):	947,998.35	1,426,345.77	1,462,049.52
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 (2009-10)	(3,773,016.00)			
Budget Year (2010-11)	(3,653,901.00)	(119,115.00)	-3.2%	Met
1st Subsequent Year (2011-12)	(4,188,361.00)	534,460.00	14.6%	Not Met
2nd Subsequent Year (2012-13)	(4,370,913.00)	182,552.00	4.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2009-10)	0.00			
Budget Year (2010-11)	0.00	0.00	0.0%	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2009-10)	1,374,419.00			
Budget Year (2010-11)	0.00	(1,374,419.00)	-100.0%	Not Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Reduction of ARRA funds in 2011-12.

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

Explanation:
(required if NOT met)

1c. 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)

Transfer of one time funds to Fund 17 for Strategic Plan expenditures.

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.

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	20	Fund 51	Fund 51	38,786,844
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010

Type of Commitment (continued)	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	3,102,576	3,812,040	3,469,352	3,581,989
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	3,102,576	3,812,040	3,469,352	3,581,989
Has total annual payment increased over prior year (2009-10)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Bond interest/redemption fund.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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
		1,195,400

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

5. OPEB Contributions

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	763,000.00	763,000.00	763,000.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	544,000.00	544,000.00	544,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	544,000.00	544,000.00	544,000.00
d. Number of retirees receiving OPEB benefits	41	41	41

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:

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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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	211.0	207.0	205.0	205.0

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

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

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 159,146

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

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

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
2,619,723	2,803,104	2,999,320
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

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
258,385	235,350	260,000
1.8%	1.9%	1.9%

Certificated (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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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.):

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	117.0	113.0	113.0	113.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
793,124	848,000	908,047
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		
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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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
39,131	42,000	42,000
2.0%	2.0%	2.0%

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	35.0	33.0	33.0	33.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

37,299

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	172,723	184,814	197,750
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	39,865	40,500	41,000
Percent change in step & column over prior year	1.2%	1.2%	1.2%

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	N/A	N/A	N/A
Percent change in cost of other benefits over prior year			

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