



*Mt. Diablo Unified  
School District*

*Proposed Budget  
2011-12*

*Presented to the Board of Education  
June 28, 2011*

# **Mt. Diablo Unified School District**

## **Board Of Education**

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**Rose Lock**, Assistant Superintendent, Student Achievement & School Support  
**Bryan Richards**, Chief Financial Officer  
**Greg Rolen**, General Counsel

## **Fiscal Services**

**Nance Juner**, Chief Accountant  
**Michelle McAvoy**, Personnel Systems Manager  
**Mika Arbelbide**, Fiscal Analyst II

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
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		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
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	G	G
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		
CASH	Cashflow Worksheet		
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		

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	G	
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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	166,281,005.00	7,071,893.00	173,352,898.00	165,542,160.00	7,134,045.00	172,676,205.00	-0.4%
2) Federal Revenue		8100-8299	337,272.55	37,973,655.55	38,310,928.10	337,273.00	20,000,744.00	20,338,017.00	-46.9%
3) Other State Revenue		8300-8599	31,199,244.81	41,600,442.18	72,799,686.99	30,879,817.00	39,194,440.00	70,074,257.00	-3.7%
4) Other Local Revenue		8600-8799	3,162,627.75	10,449,307.58	13,611,935.33	1,048,440.00	6,258,513.00	7,306,953.00	-46.3%
5) TOTAL, REVENUES			200,980,150.11	97,095,298.31	298,075,448.42	197,807,690.00	72,587,742.00	270,395,432.00	-9.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	87,367,899.63	41,518,473.31	128,886,372.94	89,675,761.00	34,687,650.00	124,363,411.00	-3.5%
2) Classified Salaries		2000-2999	20,241,702.67	20,294,761.84	40,536,464.51	18,830,727.00	18,783,160.00	37,613,887.00	-7.2%
3) Employee Benefits		3000-3999	31,086,101.48	23,515,721.86	54,601,823.34	32,938,663.00	22,335,238.00	55,273,901.00	1.2%
4) Books and Supplies		4000-4999	4,752,809.77	19,635,588.04	24,388,397.81	4,658,400.00	8,337,875.00	12,996,275.00	-46.7%
5) Services and Other Operating Expenditures		5000-5999	15,614,258.16	31,081,011.48	46,695,269.64	11,273,159.00	26,886,624.00	38,159,783.00	-18.3%
6) Capital Outlay		6000-6999	92,424.68	1,660,133.82	1,752,558.50	79,420.00	73,397.00	152,817.00	-91.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,571,036.00	1,571,036.00	0.00	1,215,293.00	1,215,293.00	-22.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,734,907.25)	5,025,216.02	(709,691.23)	(3,997,668.00)	3,318,470.00	(679,198.00)	-4.3%
9) TOTAL, EXPENDITURES			153,420,289.14	144,301,942.37	297,722,231.51	153,458,462.00	115,637,707.00	269,096,169.00	-9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,559,860.97	(47,206,644.06)	353,216.91	44,349,228.00	(43,049,965.00)	1,299,263.00	267.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,572,413.00	0.00	1,572,413.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,425,484.00	139,948.00	3,565,432.00	3,904,687.00	0.00	3,904,687.00	9.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	1,326,000.00	1,326,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,507,997.34)	37,507,997.34	0.00	(42,676,272.00)	42,676,272.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,361,068.34)	38,694,049.34	(667,019.00)	(46,580,959.00)	42,676,272.00	(3,904,687.00)	485.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,198,792.63	(8,512,594.72)	(313,802.09)	(2,231,731.00)	(373,693.00)	(2,605,424.00)	730.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,791,068.22	10,343,950.26	35,135,018.48	32,989,860.85	1,831,355.54	34,821,216.39	-0.9%
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)			24,791,068.22	10,343,950.26	35,135,018.48	32,989,860.85	1,831,355.54	34,821,216.39	-0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,791,068.22	10,343,950.26	35,135,018.48	32,989,860.85	1,831,355.54	34,821,216.39	-0.9%
2) Ending Balance, June 30 (E + F1e)			32,989,860.85	1,831,355.54	34,821,216.39	30,758,129.85	1,457,662.54	32,215,792.39	-7.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	300,000.00	0.00	300,000.00				
Stores		9712	447,156.00	0.00	447,156.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	1,831,355.54	1,831,355.54				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,982,076.00	0.00	5,982,076.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	3,043,500.00	0.00	3,043,500.00				
IRS Assessment	0000	9780	533,500.00		533,500.00				
Tier 3 and Site carryovers	0000	9780	2,510,000.00		2,510,000.00				
c) Undesignated Amount			23,217,128.85	0.00	23,217,128.85				
d) Unappropriated Amount									
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				300,000.00	0.00	300,000.00	
Stores		9712				447,156.00	0.00	447,156.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted									
		9740				0.00	1,457,662.54	1,457,662.54	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				13,764,388.00	0.00	13,764,388.00	
IRS Assessment	0000	9780				533,500.00		533,500.00	
Tier 3 & Site carryovers	0000	9780				2,510,000.00		2,510,000.00	
State Fiscal Uncertainty (\$330/ADA)	0000	9780				10,720,888.00		10,720,888.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				5,982,076.00	0.00	5,982,076.00	
Unassigned/Unappropriated Amount						10,264,509.85	0.00	10,264,509.85	

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
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				
<b>H. LIABILITIES</b>									
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				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	78,946,277.14	0.00	78,946,277.14	79,920,024.00	0.00	79,920,024.00	1.2%
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	1,512,940.00	0.00	1,512,940.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	1,030,214.00	0.00	1,030,214.00	1,030,214.00	0.00	1,030,214.00	0.0%
Timber Yield Tax		8022	2.00	0.00	2.00	2.00	0.00	2.00	0.0%
Other Subventions/In-Lieu Taxes		8029	4,923.00	0.00	4,923.00	4,923.00	0.00	4,923.00	0.0%
County & District Taxes Secured Roll Taxes		8041	81,727,609.00	0.00	81,727,609.00	81,727,609.00	0.00	81,727,609.00	0.0%
Unsecured Roll Taxes		8042	3,130,399.00	0.00	3,130,399.00	3,130,399.00	0.00	3,130,399.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	693,769.00	0.00	693,769.00	693,769.00	0.00	693,769.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,536,614.00	0.00	6,536,614.00	6,536,614.00	0.00	6,536,614.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>173,582,747.14</b>	<b>0.00</b>	<b>173,582,747.14</b>	<b>173,043,554.00</b>	<b>0.00</b>	<b>173,043,554.00</b>	<b>-0.3%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,671,893.00)		(7,671,893.00)	(7,734,045.00)		(7,734,045.00)	0.8%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		149,831.00	149,831.00		125,181.00	125,181.00	-16.5%
Special Education ADA Transfer	6500	8091		6,922,062.00	6,922,062.00		7,008,864.00	7,008,864.00	1.3%
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	885,629.86	0.00	885,629.86	750,121.00	0.00	750,121.00	-15.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(515,479.00)	0.00	(515,479.00)	(517,470.00)	0.00	(517,470.00)	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>166,281,005.00</b>	<b>7,071,893.00</b>	<b>173,352,898.00</b>	<b>165,542,160.00</b>	<b>7,134,045.00</b>	<b>172,676,205.00</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,779,152.00	7,779,152.00	0.00	6,543,202.00	6,543,202.00	-15.9%
Special Education Discretionary Grants		8182	0.00	1,024,091.20	1,024,091.20	0.00	678,279.00	678,279.00	-33.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		26,864,089.09	26,864,089.09		11,798,920.00	11,798,920.00	-56.1%
Vocational and Applied Technology Education	3500-3699	8290		311,831.00	311,831.00		211,831.00	211,831.00	-32.1%
Safe and Drug Free Schools	3700-3799	8290		16,125.13	16,125.13		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	337,272.55	1,978,367.13	2,315,639.68	337,273.00	768,512.00	1,105,785.00	-52.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>337,272.55</b>	<b>37,973,655.55</b>	<b>38,310,928.10</b>	<b>337,273.00</b>	<b>20,000,744.00</b>	<b>20,338,017.00</b>	<b>-46.9%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		4,471.00	4,471.00	New
Prior Years	2430	8319		(3,154.00)	(3,154.00)		0.00	0.00	-100.0%
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		20,042,731.91	20,042,731.91		19,951,332.00	19,951,332.00	-0.5%
Prior Years	6500	8319		2,018,512.00	2,018,512.00		0.00	0.00	-100.0%
Home-to-School Transportation									
Economic Impact Aid	7230	8311		1,116,529.00	1,116,529.00		1,116,529.00	1,116,529.00	0.0%
Spec. Ed. Transportation	7090-7091	8311		4,174,457.00	4,174,457.00		4,192,118.00	4,192,118.00	0.4%
Spec. Ed. Transportation	7240	8311		1,143,569.00	1,143,569.00		1,143,569.00	1,143,569.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	132,387.00	132,387.00	0.00	135,896.00	135,896.00	2.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,107,661.00	0.00	6,107,661.00	6,270,830.00	0.00	6,270,830.00	2.7%
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	3,910,074.00	480,422.00	4,390,496.00	4,019,030.00	633,631.00	4,652,661.00	6.0%
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									
School Based Coordination Program	7250	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		737,541.40	737,541.40		95,258.00	95,258.00	-87.1%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		4,118,500.00	4,118,500.00		4,118,500.00	4,118,500.00	0.0%
All Other State Revenue	All Other	8590	21,181,509.81	7,638,946.87	28,820,456.68	20,589,957.00	7,803,136.00	28,393,093.00	-1.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>31,199,244.81</b>	<b>41,600,442.18</b>	<b>72,799,686.99</b>	<b>30,879,817.00</b>	<b>39,194,440.00</b>	<b>70,074,257.00</b>	<b>-3.7%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	500,000.00	40,000.00	540,000.00	500,000.00	40,000.00	540,000.00	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	4,509.69	0.00	4,509.69	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	29,590.00	29,590.00	0.00	29,590.00	29,590.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	398,770.00	143,407.26	542,177.26	461,440.00	74,250.00	535,690.00	-1.2%
Interest		8660	100,000.00	1,321.98	101,321.98	87,000.00	0.00	87,000.00	-14.1%
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	132,203.00	132,203.00	New
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	732,230.00	732,230.00	0.00	721,423.00	721,423.00	-1.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	260,740.00	260,740.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	2,159,348.06	9,242,018.34	11,401,366.40	0.00	5,261,047.00	5,261,047.00	-53.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,162,627.75</b>	<b>10,449,307.58</b>	<b>13,611,935.33</b>	<b>1,048,440.00</b>	<b>6,258,513.00</b>	<b>7,306,953.00</b>	<b>-46.3%</b>
<b>TOTAL, REVENUES</b>			<b>200,980,150.11</b>	<b>97,095,298.31</b>	<b>298,075,448.42</b>	<b>197,807,690.00</b>	<b>72,587,742.00</b>	<b>270,395,432.00</b>	<b>-9.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	75,142,521.74	33,202,975.19	108,345,496.93	77,276,967.00	27,008,195.00	104,285,162.00	-3.7%
Certificated Pupil Support Salaries		1200	3,747,237.79	5,311,786.36	9,059,024.15	3,684,058.00	4,935,507.00	8,619,565.00	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,811,086.10	2,617,189.91	10,428,276.01	7,727,103.00	2,228,947.00	9,956,050.00	-4.5%
Other Certificated Salaries		1900	667,054.00	386,521.85	1,053,575.85	987,633.00	515,001.00	1,502,634.00	42.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>87,367,899.63</b>	<b>41,518,473.31</b>	<b>128,886,372.94</b>	<b>89,675,761.00</b>	<b>34,687,650.00</b>	<b>124,363,411.00</b>	<b>-3.5%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	365,379.13	10,100,476.63	10,465,855.76	268,638.00	10,216,649.00	10,485,287.00	0.2%
Classified Support Salaries		2200	8,913,374.69	6,222,035.11	15,135,409.80	8,558,337.00	5,354,585.00	13,912,922.00	-8.1%
Classified Supervisors' and Administrators' Salaries		2300	2,050,782.58	950,900.40	3,001,682.98	1,799,941.00	1,040,704.00	2,840,645.00	-5.4%
Clerical, Technical and Office Salaries		2400	8,146,846.51	2,434,613.06	10,581,459.57	7,563,130.00	1,680,013.00	9,243,143.00	-12.6%
Other Classified Salaries		2900	765,319.76	586,736.64	1,352,056.40	640,681.00	491,209.00	1,131,890.00	-16.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,241,702.67</b>	<b>20,294,761.84</b>	<b>40,536,464.51</b>	<b>18,830,727.00</b>	<b>18,783,160.00</b>	<b>37,613,887.00</b>	<b>-7.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,095,592.31	3,247,941.94	10,343,534.25	7,249,047.00	2,754,939.00	10,003,986.00	-3.3%
PERS		3201-3202	2,065,762.86	2,026,908.85	4,092,671.71	2,057,983.00	1,963,428.00	4,021,411.00	-1.7%
OASDI/Medicare/Alternative		3301-3302	2,731,679.09	2,158,459.59	4,890,138.68	2,697,139.00	1,925,630.00	4,622,769.00	-5.5%
Health and Welfare Benefits		3401-3402	12,374,170.02	11,766,701.91	24,140,871.93	12,707,198.00	10,981,085.00	23,688,283.00	-1.9%
Unemployment Insurance		3501-3502	767,864.53	446,837.48	1,214,702.01	1,734,212.00	882,428.00	2,616,640.00	115.4%
Workers' Compensation		3601-3602	3,125,552.30	1,822,839.84	4,948,392.14	3,188,155.00	1,579,101.00	4,767,256.00	-3.7%
OPEB, Allocated		3701-3702	2,428,134.51	1,613,379.84	4,041,514.35	2,840,931.00	1,821,524.00	4,662,455.00	15.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	447,986.62	341,546.24	789,532.86	408,435.00	302,896.00	711,331.00	-9.9%
Other Employee Benefits		3901-3902	49,359.24	91,106.17	140,465.41	55,563.00	124,207.00	179,770.00	28.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,086,101.48</b>	<b>23,515,721.86</b>	<b>54,601,823.34</b>	<b>32,938,663.00</b>	<b>22,335,238.00</b>	<b>55,273,901.00</b>	<b>1.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	213,670.22	1,068,849.57	1,282,519.79	1,300.00	617,937.00	619,237.00	-51.7%
Books and Other Reference Materials		4200	338,786.07	492,356.11	831,142.18	27,579.00	84,665.00	112,244.00	-86.5%
Materials and Supplies		4300	3,311,323.98	16,746,747.11	20,058,071.09	4,313,418.00	7,343,861.00	11,657,279.00	-41.9%
Noncapitalized Equipment		4400	889,029.50	1,327,635.25	2,216,664.75	316,103.00	291,412.00	607,515.00	-72.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,752,809.77</b>	<b>19,635,588.04</b>	<b>24,388,397.81</b>	<b>4,658,400.00</b>	<b>8,337,875.00</b>	<b>12,996,275.00</b>	<b>-46.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	379,100.00	19,032,524.03	19,411,624.03	238,374.00	20,082,464.00	20,320,838.00	4.7%
Travel and Conferences		5200	420,617.30	1,054,512.07	1,475,129.37	128,155.00	392,353.00	520,508.00	-64.7%
Dues and Memberships		5300	27,996.18	52,806.09	80,802.27	27,245.00	52,536.00	79,781.00	-1.3%
Insurance		5400 - 5450	901,145.00	540.00	901,685.00	897,500.00	540.00	898,040.00	-0.4%
Operations and Housekeeping Services		5500	7,176,822.00	6,895.00	7,183,717.00	7,182,606.00	6,895.00	7,189,501.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,371,748.37	680,190.26	2,051,938.63	1,226,219.00	617,979.00	1,844,198.00	-10.1%
Transfers of Direct Costs		5710	11,630.36	(11,630.36)	0.00	(37,643.00)	37,643.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,865,341.49)	(167,196.81)	(2,032,538.30)	(1,753,680.00)	(159,300.00)	(1,912,980.00)	-5.9%
Professional/Consulting Services and Operating Expenditures		5800	6,508,810.72	10,364,158.58	16,872,969.30	2,819,904.00	5,813,142.00	8,633,046.00	-48.8%
Communications		5900	681,729.72	68,212.62	749,942.34	544,479.00	42,372.00	586,851.00	-21.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,614,258.16</b>	<b>31,081,011.48</b>	<b>46,695,269.64</b>	<b>11,273,159.00</b>	<b>26,886,624.00</b>	<b>38,159,783.00</b>	<b>-18.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	73,329.84	93,329.84	20,000.00	2,397.00	22,397.00	-76.0%
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	72,424.68	1,531,803.98	1,604,228.66	54,420.00	16,000.00	70,420.00	-95.6%
Equipment Replacement		6500	0.00	55,000.00	55,000.00	5,000.00	55,000.00	60,000.00	9.1%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>92,424.68</b>	<b>1,660,133.82</b>	<b>1,752,558.50</b>	<b>79,420.00</b>	<b>73,397.00</b>	<b>152,817.00</b>	<b>-91.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	45,000.00	45,000.00	0.00	45,000.00	45,000.00	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	1,160,300.00	1,160,300.00	0.00	960,300.00	960,300.00	-17.2%
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	260,740.00	260,740.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	18,630.00	18,630.00	0.00	33,603.00	33,603.00	80.4%
Other Debt Service - Principal		7439	0.00	86,366.00	86,366.00	0.00	176,390.00	176,390.00	104.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>1,571,036.00</b>	<b>1,571,036.00</b>	<b>0.00</b>	<b>1,215,293.00</b>	<b>1,215,293.00</b>	<b>-22.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,025,216.02)	5,025,216.02	0.00	(3,318,470.00)	3,318,470.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(709,691.23)	0.00	(709,691.23)	(679,198.00)	0.00	(679,198.00)	-4.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(5,734,907.25)</b>	<b>5,025,216.02</b>	<b>(709,691.23)</b>	<b>(3,997,668.00)</b>	<b>3,318,470.00</b>	<b>(679,198.00)</b>	<b>-4.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>153,420,289.14</b>	<b>144,301,942.37</b>	<b>297,722,231.51</b>	<b>153,458,462.00</b>	<b>115,637,707.00</b>	<b>269,096,169.00</b>	<b>-9.6%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	1,572,413.00	0.00	1,572,413.00	0.00	0.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,572,413.00	0.00	1,572,413.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,425,484.00	139,948.00	3,565,432.00	3,904,687.00	0.00	3,904,687.00	9.5%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3,425,484.00	139,948.00	3,565,432.00	3,904,687.00	0.00	3,904,687.00	9.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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	1,326,000.00	1,326,000.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	1,326,000.00	1,326,000.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(37,507,997.34)	37,507,997.34	0.00	(42,676,272.00)	42,676,272.00	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(37,507,997.34)	37,507,997.34	0.00	(42,676,272.00)	42,676,272.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(a - b + c - d + e)</b>			(39,361,068.34)	38,694,049.34	(667,019.00)	(46,580,959.00)	42,676,272.00	(3,904,687.00)	485.4%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	166,281,005.00	7,071,893.00	173,352,898.00	165,542,160.00	7,134,045.00	172,676,205.00	-0.4%
2) Federal Revenue		8100-8299	337,272.55	37,973,655.55	38,310,928.10	337,273.00	20,000,744.00	20,338,017.00	-46.9%
3) Other State Revenue		8300-8599	31,199,244.81	41,600,442.18	72,799,686.99	30,879,817.00	39,194,440.00	70,074,257.00	-3.7%
4) Other Local Revenue		8600-8799	3,162,627.75	10,449,307.58	13,611,935.33	1,048,440.00	6,258,513.00	7,306,953.00	-46.3%
5) TOTAL, REVENUES			200,980,150.11	97,095,298.31	298,075,448.42	197,807,690.00	72,587,742.00	270,395,432.00	-9.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		96,422,197.83	96,990,912.34	193,413,110.17	99,188,971.00	76,817,241.80	176,006,212.80	-9.0%
2) Instruction - Related Services	2000-2999		23,146,767.76	12,426,037.33	35,572,805.09	20,782,938.00	7,941,796.20	28,724,734.20	-19.3%
3) Pupil Services	3000-3999		5,566,449.04	18,563,411.71	24,129,860.75	5,182,107.00	18,606,035.00	23,788,142.00	-1.4%
4) Ancillary Services	4000-4999		84,589.24	1,383,586.07	1,468,175.31	49,531.00	1,085,161.00	1,134,692.00	-22.7%
5) Community Services	5000-5999		204,058.77	335,663.53	539,722.30	196,527.00	323,791.00	520,318.00	-3.6%
6) Enterprise	6000-6999		52,193.93	16,257.67	68,451.60	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		7,650,162.34	5,631,833.96	13,281,996.30	8,323,062.00	3,414,461.00	11,737,523.00	-11.6%
8) Plant Services	8000-8999		20,293,870.23	7,380,203.76	27,674,073.99	19,735,326.00	6,233,928.00	25,969,254.00	-6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,574,036.00	1,574,036.00	0.00	1,215,293.00	1,215,293.00	-22.8%
10) TOTAL, EXPENDITURES			153,420,289.14	144,301,942.37	297,722,231.51	153,458,462.00	115,637,707.00	269,096,169.00	-9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			47,559,860.97	(47,206,644.06)	353,216.91	44,349,228.00	(43,049,965.00)	1,299,263.00	267.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,572,413.00	0.00	1,572,413.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,425,484.00	139,948.00	3,565,432.00	3,904,687.00	0.00	3,904,687.00	9.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	1,326,000.00	1,326,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,507,997.34)	37,507,997.34	0.00	(42,676,272.00)	42,676,272.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,361,068.34)	38,694,049.34	(667,019.00)	(46,580,959.00)	42,676,272.00	(3,904,687.00)	485.4%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,198,792.63	(8,512,594.72)	(313,802.09)	(2,231,731.00)	(373,693.00)	(2,605,424.00)	730.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,791,068.22	10,343,950.26	35,135,018.48	32,989,860.85	1,831,355.54	34,821,216.39	-0.9%
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)			24,791,068.22	10,343,950.26	35,135,018.48	32,989,860.85	1,831,355.54	34,821,216.39	-0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,791,068.22	10,343,950.26	35,135,018.48	32,989,860.85	1,831,355.54	34,821,216.39	-0.9%
2) Ending Balance, June 30 (E + F1e)			32,989,860.85	1,831,355.54	34,821,216.39	30,758,129.85	1,457,662.54	32,215,792.39	-7.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	300,000.00	0.00	300,000.00				
Stores		9712	447,156.00	0.00	447,156.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	1,831,355.54	1,831,355.54				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,982,076.00	0.00	5,982,076.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	3,043,500.00	0.00	3,043,500.00				
IRS Assessment	0000	9780	533,500.00		533,500.00				
Tier 3 and Site carryovers	0000	9780	2,510,000.00		2,510,000.00				
c) Undesignated Amount		9790	23,217,128.85	0.00	23,217,128.85				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711	300,000.00	0.00	300,000.00				
Stores		9712	447,156.00	0.00	447,156.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
b) Restricted		9740	0.00	1,457,662.54	1,457,662.54				
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00				
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	13,764,388.00	0.00	13,764,388.00				
IRS Assessment	0000	9780	533,500.00		533,500.00				
Tier 3 & Site carryovers	0000	9780	2,510,000.00		2,510,000.00				
State Fiscal Uncertainty (\$330/ADA)	0000	9780	10,720,888.00		10,720,888.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,982,076.00	0.00	5,982,076.00				
Unassigned/Unappropriated Amount		9790	10,264,509.85	0.00	10,264,509.85				

<b>Resource</b>	<b>Description</b>	<b>2010-11 Estimated Actuals</b>	<b>2011-12 Budget</b>
6500	Special Education	203,763.48	203,763.48
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	53,297.00	53,297.00
7400	Quality Education Investment Act	373,693.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	939,304.70	939,304.70
9010	Other Local	261,297.36	261,297.36
Total, Restricted Balance		<u>1,831,355.54</u>	<u>1,457,662.54</u>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,005,653.00	887,747.00	-11.7%
2) Federal Revenue		8100-8299	34,032.84	0.00	-100.0%
3) Other State Revenue		8300-8599	77,712.28	222,342.00	186.1%
4) Other Local Revenue		8600-8799	222,191.76	189,500.00	-14.7%
5) TOTAL, REVENUES			1,339,589.88	1,299,589.00	-3.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	568,582.00	633,709.00	11.5%
2) Classified Salaries		2000-2999	118,807.00	144,768.00	21.9%
3) Employee Benefits		3000-3999	175,640.00	195,115.00	11.1%
4) Books and Supplies		4000-4999	250,781.36	31,530.00	-87.4%
5) Services and Other Operating Expenditures		5000-5999	379,009.15	294,467.00	-22.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,492,819.51	1,299,589.00	-12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(153,229.63)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(153,229.63)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	483,073.08	329,843.45	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			483,073.08	329,843.45	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			483,073.08	329,843.45	-31.7%
2) Ending Balance, June 30 (E + F1e)			329,843.45	329,843.45	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	329,843.45		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		329,843.45	
Charter School Ending Balance	0000	9780		329,843.45	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	412,288.00	370,277.00	-10.2%
State Aid - Prior Years		8019	77,886.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	515,479.00	517,470.00	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>1,005,653.00</b>	<b>887,747.00</b>	<b>-11.7%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	34,032.84	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>34,032.84</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	124,664.00	New
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	174.28	23,308.00	13273.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	77,538.00	74,370.00	-4.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>77,712.28</b>	<b>222,342.00</b>	<b>186.1%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	2,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	222,191.76	187,000.00	-15.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>222,191.76</b>	<b>189,500.00</b>	<b>-14.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,339,589.88</b>	<b>1,299,589.00</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	482,582.00	547,709.00	13.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	86,000.00	86,000.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>568,582.00</b>	<b>633,709.00</b>	<b>11.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	83,500.00	83,500.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,307.00	61,268.00	73.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>118,807.00</b>	<b>144,768.00</b>	<b>21.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	48,352.00	53,724.00	11.1%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,806.00	24,035.00	52.1%
Health and Welfare Benefits		3401-3402	87,600.00	85,800.00	-2.1%
Unemployment Insurance		3501-3502	4,948.00	12,536.00	153.4%
Workers' Compensation		3601-3602	18,934.00	19,020.00	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>175,640.00</b>	<b>195,115.00</b>	<b>11.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,020.00	New
Books and Other Reference Materials		4200	5,220.00	4,590.00	-12.1%
Materials and Supplies		4300	244,561.36	19,920.00	-91.9%
Noncapitalized Equipment		4400	1,000.00	6,000.00	500.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>250,781.36</b>	<b>31,530.00</b>	<b>-87.4%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,635.45	15,300.00	43.9%
Dues and Memberships		5300	5,500.00	0.00	-100.0%
Insurance		5400-5450	9,200.00	7,800.00	-15.2%
Operations and Housekeeping Services		5500	20,000.00	18,870.00	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,500.00	14,154.00	-14.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	147,200.00	147,812.00	0.4%
Professional/Consulting Services and Operating Expenditures		5800	164,273.70	84,972.00	-48.3%
Communications		5900	5,700.00	5,559.00	-2.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>379,009.15</b>	<b>294,467.00</b>	<b>-22.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,492,819.51	1,299,589.00	-12.9%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,081,214.00	1,098,049.00	1.6%
3) Other State Revenue		8300-8599	136,320.99	159,052.00	16.7%
4) Other Local Revenue		8600-8799	1,672,279.19	1,902,421.00	13.8%
5) TOTAL, REVENUES			2,889,814.18	3,159,522.00	9.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,596,821.00	2,357,454.00	-9.2%
2) Classified Salaries		2000-2999	970,112.00	879,309.00	-9.4%
3) Employee Benefits		3000-3999	1,270,584.00	1,237,225.00	-2.6%
4) Books and Supplies		4000-4999	698,758.34	546,750.00	-21.8%
5) Services and Other Operating Expenditures		5000-5999	1,703,470.36	1,621,362.00	-4.8%
6) Capital Outlay		6000-6999	0.00	5,461.00	New
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	211,600.23	207,523.00	-1.9%
9) TOTAL, EXPENDITURES			7,451,345.93	6,855,084.00	-8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,561,531.75)	(3,695,562.00)	-19.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,453,667.00	3,704,687.00	7.3%
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			3,453,667.00	3,704,687.00	7.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,107,864.75)	9,125.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,450,208.98	342,344.23	-76.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,450,208.98	342,344.23	-76.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,450,208.98	342,344.23	-76.4%
2) Ending Balance, June 30 (E + F1e)			342,344.23	351,469.23	2.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount			342,344.23		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		351,469.23	
Adult Education Fund	0000	9780		<u>351,469.23</u>	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	95,149.00	95,149.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	986,065.00	1,002,900.00	1.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,081,214.00</b>	<b>1,098,049.00</b>	<b>1.6%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	136,320.99	159,052.00	16.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>136,320.99</b>	<b>159,052.00</b>	<b>16.7%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,438.00	4,438.00	-18.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,132,637.00	1,402,190.00	23.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	531,004.19	493,293.00	-7.1%
Tuition		8710	3,200.00	2,500.00	-21.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,672,279.19</b>	<b>1,902,421.00</b>	<b>13.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,889,814.18</b>	<b>3,159,522.00</b>	<b>9.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,833,114.00	1,692,293.00	-7.7%
Certificated Pupil Support Salaries		1200	1,200.00	1,000.00	-16.7%
Certificated Supervisors' and Administrators' Salaries		1300	406,258.00	392,795.00	-3.3%
Other Certificated Salaries		1900	356,249.00	271,366.00	-23.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,596,821.00</b>	<b>2,357,454.00</b>	<b>-9.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	271,263.00	241,664.00	-10.9%
Classified Support Salaries		2200	76,368.00	70,302.00	-7.9%
Classified Supervisors' and Administrators' Salaries		2300	200.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	531,212.00	489,849.00	-7.8%
Other Classified Salaries		2900	91,069.00	77,494.00	-14.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>970,112.00</b>	<b>879,309.00</b>	<b>-9.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	182,558.00	170,993.00	-6.3%
PERS		3201-3202	94,139.00	95,016.00	0.9%
OASDI/Medicare/Alternative		3301-3302	122,692.00	113,490.00	-7.5%
Health and Welfare Benefits		3401-3402	649,615.00	631,002.00	-2.9%
Unemployment Insurance		3501-3502	25,683.00	45,932.00	78.8%
Workers' Compensation		3601-3602	105,612.00	95,566.00	-9.5%
OPEB, Allocated		3701-3702	66,835.00	65,661.00	-1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	18,170.00	15,725.00	-13.5%
Other Employee Benefits		3901-3902	5,280.00	3,840.00	-27.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,270,584.00</b>	<b>1,237,225.00</b>	<b>-2.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	162,134.00	193,900.00	19.6%
Books and Other Reference Materials		4200	11,910.00	3,354.00	-71.8%
Materials and Supplies		4300	392,572.09	227,865.00	-42.0%
Noncapitalized Equipment		4400	132,142.25	121,631.00	-8.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>698,758.34</b>	<b>546,750.00</b>	<b>-21.8%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,935.36	32,550.00	1.9%
Dues and Memberships		5300	2,425.00	2,225.00	-8.2%
Insurance		5400-5450	2,666.00	3,000.00	12.5%
Operations and Housekeeping Services		5500	3,000.00	1,500.00	-50.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,611.00	49,205.00	-13.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,061,072.00	986,659.00	-7.0%
Professional/Consulting Services and Operating Expenditures		5800	501,948.00	518,503.00	3.3%
Communications		5900	43,813.00	27,720.00	-36.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,703,470.36</b>	<b>1,621,362.00</b>	<b>-4.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	5,461.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>5,461.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	211,600.23	207,523.00	-1.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			211,600.23	207,523.00	-1.9%
<b>TOTAL, EXPENDITURES</b>			7,451,345.93	6,855,084.00	-8.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,453,667.00	3,704,687.00	7.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,453,667.00</b>	<b>3,704,687.00</b>	<b>7.3%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>3,453,667.00</b>	<b>3,704,687.00</b>	<b>7.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	600,000.00	600,000.00	0.0%
2) Federal Revenue		8100-8299	6,898,191.00	7,330,972.00	6.3%
3) Other State Revenue		8300-8599	558,316.00	598,537.00	7.2%
4) Other Local Revenue		8600-8799	4,194,382.08	3,560,771.00	-15.1%
5) TOTAL, REVENUES			12,250,889.08	12,090,280.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,603,976.53	3,360,737.00	-6.7%
3) Employee Benefits		3000-3999	2,386,942.55	2,188,793.00	-8.3%
4) Books and Supplies		4000-4999	4,473,648.00	5,102,316.00	14.1%
5) Services and Other Operating Expenditures		5000-5999	1,048,644.00	966,759.00	-7.8%
6) Capital Outlay		6000-6999	58,385.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	498,091.00	471,675.00	-5.3%
9) TOTAL, EXPENDITURES			12,069,687.08	12,090,280.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			181,202.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			181,202.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,977,367.63	2,158,569.63	9.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,977,367.63	2,158,569.63	9.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,977,367.63	2,158,569.63	9.2%
2) Ending Balance, June 30 (E + F1e)					
			2,158,569.63	2,158,569.63	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	2,158,569.63		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		2,158,569.63	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	600,000.00	600,000.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>600,000.00</b>	<b>600,000.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,898,191.00	7,330,972.00	6.3%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,898,191.00</b>	<b>7,330,972.00</b>	<b>6.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	558,316.00	598,537.00	7.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>558,316.00</b>	<b>598,537.00</b>	<b>7.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,134,191.00	3,460,991.00	-16.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,000.00	6,500.00	-65.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	41,191.08	93,280.00	126.5%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,194,382.08</b>	<b>3,560,771.00</b>	<b>-15.1%</b>
<b>TOTAL, REVENUES</b>			<b>12,250,889.08</b>	<b>12,090,280.00</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,051,110.53	2,827,486.00	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	315,835.00	320,237.00	1.4%
Clerical, Technical and Office Salaries		2400	160,906.00	158,014.00	-1.8%
Other Classified Salaries		2900	76,125.00	55,000.00	-27.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,603,976.53</b>	<b>3,360,737.00</b>	<b>-6.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	290,920.03	279,849.00	-3.8%
OASDI/Medicare/Alternative		3301-3302	239,715.17	234,661.00	-2.1%
Health and Welfare Benefits		3401-3402	1,520,669.00	1,366,401.00	-10.1%
Unemployment Insurance		3501-3502	25,409.12	53,227.00	109.5%
Workers' Compensation		3601-3602	104,431.23	99,475.00	-4.7%
OPEB, Allocated		3701-3702	142,827.00	150,140.00	5.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	59,371.00	0.00	-100.0%
Other Employee Benefits		3901-3902	3,600.00	5,040.00	40.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,386,942.55</b>	<b>2,188,793.00</b>	<b>-8.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	77,017.00	284,326.00	269.2%
Noncapitalized Equipment		4400	42,557.00	40,000.00	-6.0%
Food		4700	4,354,074.00	4,777,990.00	9.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,473,648.00</b>	<b>5,102,316.00</b>	<b>14.1%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,570.00	6,000.00	-8.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,732.00	37,000.00	-50.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	793,749.74	778,509.00	-1.9%
Professional/Consulting Services and Operating Expenditures		5800	166,492.26	137,000.00	-17.7%
Communications		5900	7,100.00	8,250.00	16.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,048,644.00</b>	<b>966,759.00</b>	<b>-7.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	58,385.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>58,385.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	498,091.00	471,675.00	-5.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>498,091.00</b>	<b>471,675.00</b>	<b>-5.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,069,687.08</b>	<b>12,090,280.00</b>	<b>0.2%</b>

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	600,000.00	600,000.00	0.0%
2) Federal Revenue		8100-8299	6,898,191.00	7,330,972.00	6.3%
3) Other State Revenue		8300-8599	558,316.00	598,537.00	7.2%
4) Other Local Revenue		8600-8799	4,194,382.08	3,560,771.00	-15.1%
5) TOTAL, REVENUES			12,250,889.08	12,090,280.00	-1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,754,698.08	10,868,096.00	1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		498,091.00	471,675.00	-5.3%
8) Plant Services	8000-8999		816,898.00	750,509.00	-8.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,069,687.08	12,090,280.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			181,202.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			181,202.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,977,367.63	2,158,569.63	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,977,367.63	2,158,569.63	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,977,367.63	2,158,569.63	9.2%
2) Ending Balance, June 30 (E + F1e)			2,158,569.63	2,158,569.63	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,158,569.63		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,158,569.63	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Estimated Actuals</b>	<b>2011-12 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	2,158,569.63
Total, Restricted Balance		0.00	2,158,569.63

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	318,860.00	200,000.00	-37.3%
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			318,860.00	200,000.00	-37.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(318,860.00)	(200,000.00)	-37.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	111,765.00	200,000.00	78.9%
b) Transfers Out		7600-7629	1,572,413.00	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			(1,460,648.00)	200,000.00	-113.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,779,508.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,200.66	356,692.66	-83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,200.66	356,692.66	-83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,200.66	356,692.66	-83.3%
2) Ending Balance, June 30 (E + F1e)			356,692.66	356,692.66	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	356,692.66		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		356,692.66	
Deferred Maintenance Needs	0000	9780		356,692.66	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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



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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	318,860.00	200,000.00	-37.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>318,860.00</b>	<b>200,000.00</b>	<b>-37.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>318,860.00</b>	<b>200,000.00</b>	<b>-37.3%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	111,765.00	200,000.00	78.9%
(a) TOTAL, INTERFUND TRANSFERS IN			111,765.00	200,000.00	78.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,572,413.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,572,413.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,460,648.00)	200,000.00	-113.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	527,119.00	687,532.00	30.4%
3) Employee Benefits		3000-3999	260,331.00	306,863.00	17.9%
4) Books and Supplies		4000-4999	104,520.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,629,944.47	0.00	-100.0%
6) Capital Outlay		6000-6999	101,035,100.95	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,285,295.55	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			117,842,310.97	994,395.00	-99.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(117,842,310.97)	(994,395.00)	-99.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,781,511.06	0.00	-100.0%
b) Transfers Out		7600-7629	5,387,003.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	121,685,454.10	0.00	-100.0%
b) Uses		7630-7699	963,924.93	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			117,116,036.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(726,274.08)	(994,395.00)	36.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,298,752.78	4,572,478.70	-13.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,298,752.78	4,572,478.70	-13.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,298,752.78	4,572,478.70	-13.7%
2) Ending Balance, June 30 (E + F1e)					
			4,572,478.70	3,578,083.70	-21.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	4,572,478.70		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		2,405,605.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		1,172,478.70	
	0000	9760		1,172,478.70	
d) Assigned					
Other Assignments					
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

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

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



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	36,348.00	62,298.00	71.4%
Classified Supervisors' and Administrators' Salaries		2300	444,477.00	546,541.00	23.0%
Clerical, Technical and Office Salaries		2400	46,294.00	78,693.00	70.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>527,119.00</b>	<b>687,532.00</b>	<b>30.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	56,401.00	66,601.00	18.1%
OASDI/Medicare/Alternative		3301-3302	40,326.00	52,594.00	30.4%
Health and Welfare Benefits		3401-3402	120,682.00	127,150.00	5.4%
Unemployment Insurance		3501-3502	3,794.00	11,070.00	191.8%
Workers' Compensation		3601-3602	15,602.00	20,349.00	30.4%
OPEB, Allocated		3701-3702	11,297.00	15,114.00	33.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,229.00	12,785.00	4.5%
Other Employee Benefits		3901-3902	0.00	1,200.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>260,331.00</b>	<b>306,863.00</b>	<b>17.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,520.00	0.00	-100.0%
Noncapitalized Equipment		4400	22,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>104,520.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	842,390.51	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	787,003.96	0.00	-100.0%
Communications		5900	550.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,629,944.47</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	96,133.84	0.00	-100.0%
Land Improvements		6170	80,785,540.92	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,153,426.19	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>101,035,100.95</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	617,197.13	0.00	-100.0%
Other Debt Service - Principal		7439	13,668,098.42	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>14,285,295.55</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>117,842,310.97</b>	<b>994,395.00</b>	<b>-99.2%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,781,511.06	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,781,511.06	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,387,003.34	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,387,003.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	120,995,056.55	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	690,397.55	0.00	-100.0%
(c) TOTAL, SOURCES			121,685,454.10	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	963,924.93	0.00	-100.0%
(d) TOTAL, USES			963,924.93	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			117,116,036.89	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		102,171,080.95	994,395.00	-99.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,671,230.02	0.00	-100.0%
10) TOTAL, EXPENDITURES			117,842,310.97	994,395.00	-99.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(117,842,310.97)	(994,395.00)	-99.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,781,511.06	0.00	-100.0%
b) Transfers Out		7600-7629	5,387,003.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	121,685,454.10	0.00	-100.0%
b) Uses		7630-7699	963,924.93	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			117,116,036.89	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(726,274.08)	(994,395.00)	36.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,298,752.78	4,572,478.70	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,298,752.78	4,572,478.70	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,298,752.78	4,572,478.70	-13.7%
2) Ending Balance, June 30 (E + F1e)			4,572,478.70	3,578,083.70	-21.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	4,572,478.70		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,405,605.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		1,172,478.70	
Measure C Construction	0000	9760		1,172,478.70	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Estimated Actuals</b>	<b>2011-12 Budget</b>
9010	Other Local	0.00	2,405,605.00
Total, Restricted Balance		0.00	2,405,605.00



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,006.00	420,737.00	814.5%
5) TOTAL, REVENUES			46,006.00	420,737.00	814.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,382.00	25,451.00	0.3%
3) Employee Benefits		3000-3999	20,624.00	20,286.00	-1.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	98,668.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,286,473.06	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	99,473.00	90,000.00	-9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,530,620.06	135,737.00	-91.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,484,614.06)	285,000.00	-119.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,484,614.06)	285,000.00	-119.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,098,391.87	1,613,777.81	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,098,391.87	1,613,777.81	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,098,391.87	1,613,777.81	-47.9%
2) Ending Balance, June 30 (E + F1e)			1,613,777.81	1,898,777.81	17.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,613,777.81		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		1,898,777.81	
Capital Facilities Program Activities per Gov.	0000	9760		1,898,777.81	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	46,006.00	420,737.00	814.5%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			46,006.00	420,737.00	814.5%
<b>TOTAL, REVENUES</b>			46,006.00	420,737.00	814.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,382.00	25,451.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			25,382.00	25,451.00	0.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,718.00	2,780.00	2.3%
OASDI/Medicare/Alternative		3301-3302	1,942.00	1,947.00	0.3%
Health and Welfare Benefits		3401-3402	13,446.00	12,765.00	-5.1%
Unemployment Insurance		3501-3502	183.00	410.00	124.0%
Workers' Compensation		3601-3602	751.00	753.00	0.3%
OPEB, Allocated		3701-3702	997.00	1,097.00	10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	587.00	534.00	-9.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			20,624.00	20,286.00	-1.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	98,668.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			98,668.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,286,473.06	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,286,473.06	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	99,473.00	90,000.00	-9.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			99,473.00	90,000.00	-9.5%
<b>TOTAL, EXPENDITURES</b>			1,530,620.06	135,737.00	-91.1%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,791.26	24,975.00	-65.7%
3) Employee Benefits		3000-3999	54,366.40	22,270.00	-59.0%
4) Books and Supplies		4000-4999	3,068.17	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,065.00	0.00	-100.0%
6) Capital Outlay		6000-6999	10,071,421.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,205,712.08	47,245.00	-99.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,205,712.08)	(47,245.00)	-99.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,205,712.08)	(47,245.00)	-99.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,503,993.82	2,298,281.74	-81.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,503,993.82	2,298,281.74	-81.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,503,993.82	2,298,281.74	-81.6%
2) Ending Balance, June 30 (E + F1e)			2,298,281.74	2,251,036.74	-2.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,298,281.74		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,251,036.74	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,286.26	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	42,574.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	25,931.00	24,975.00	-3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>72,791.26</b>	<b>24,975.00</b>	<b>-65.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,334.00	2,728.00	-62.8%
OASDI/Medicare/Alternative		3301-3302	5,563.66	1,910.00	-65.7%
Health and Welfare Benefits		3401-3402	34,356.00	14,401.00	-58.1%
Unemployment Insurance		3501-3502	524.87	402.00	-23.4%
Workers' Compensation		3601-3602	2,154.87	739.00	-65.7%
OPEB, Allocated		3701-3702	2,848.00	1,566.00	-45.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,585.00	524.00	-66.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>54,366.40</b>	<b>22,270.00</b>	<b>-59.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	883.17	0.00	-100.0%
Noncapitalized Equipment		4400	2,185.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,068.17</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,015.00	0.00	-100.0%
Communications		5900	50.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,065.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,025,459.49	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	45,961.76	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,071,421.25</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,205,712.08</b>	<b>47,245.00</b>	<b>-99.5%</b>

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

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,205,712.08	47,245.00	-99.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,205,712.08	47,245.00	-99.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(10,205,712.08)	(47,245.00)	-99.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,205,712.08)	(47,245.00)	-99.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,503,993.82	2,298,281.74	-81.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,503,993.82	2,298,281.74	-81.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,503,993.82	2,298,281.74	-81.6%
2) Ending Balance, June 30 (E + F1e)			2,298,281.74	2,251,036.74	-2.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,298,281.74		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,251,036.74	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Estimated Actuals</b>	<b>2011-12 Budget</b>
7710	State School Facilities Projects	0.00	2,251,036.74
Total, Restricted Balance		0.00	2,251,036.74

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	179,619.00	439,750.00	144.8%
3) Employee Benefits		3000-3999	98,179.00	256,336.00	161.1%
4) Books and Supplies		4000-4999	1,797,052.40	113,914.00	-93.7%
5) Services and Other Operating Expenditures		5000-5999	45,424.76	0.00	-100.0%
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			2,120,275.16	810,000.00	-61.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,120,275.16)	(810,000.00)	-61.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	687,962.00	810,000.00	17.7%
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			687,962.00	810,000.00	17.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,432,313.16)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			2,380,642.81	948,329.65	-60.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,380,642.81	948,329.65	-60.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,380,642.81	948,329.65	-60.2%
2) Ending Balance, June 30 (E + F1e)			948,329.65	948,329.65	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			0.00		
Stores			0.00		
Prepaid Expenditures			0.00		
All Others			0.00		
General Reserve			0.00		
Legally Restricted Balance			0.00		
b) Designated Amounts					
Designated for Economic Uncertainties			0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00		
Other Designations			0.00		
c) Undesignated Amount			948,329.65		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
Stores				0.00	
Prepaid Expenditures				0.00	
All Others				0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements				0.00	
Other Commitments				948,329.65	
Measure A Facilities, Maintenance & Equipm			0000	948,329.65	
d) Assigned					
Other Assignments				0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
Unassigned/Unappropriated Amount				0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	112,910.00	375,350.00	232.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,709.00	64,400.00	-3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>179,619.00</b>	<b>439,750.00</b>	<b>144.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,232.00	48,033.00	149.8%
OASDI/Medicare/Alternative		3301-3302	13,740.00	33,641.00	144.8%
Health and Welfare Benefits		3401-3402	48,118.00	129,039.00	168.2%
Unemployment Insurance		3501-3502	1,293.00	7,079.00	447.5%
Workers' Compensation		3601-3602	5,317.00	13,015.00	144.8%
OPEB, Allocated		3701-3702	5,874.00	15,857.00	170.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,155.00	9,222.00	121.9%
Other Employee Benefits		3901-3902	450.00	450.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>98,179.00</b>	<b>256,336.00</b>	<b>161.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	429,585.07	113,914.00	-73.5%
Noncapitalized Equipment		4400	1,367,467.33	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,797,052.40</b>	<b>113,914.00</b>	<b>-93.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,275.40	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,516.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,632.80	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			45,424.76	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,120,275.16	810,000.00	-61.8%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	687,962.00	810,000.00	17.7%
(a) TOTAL, INTERFUND TRANSFERS IN			687,962.00	810,000.00	17.7%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			687,962.00	810,000.00	17.7%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	127,811.00	New
4) Other Local Revenue		8600-8799	15,990,000.00	21,781,810.00	36.2%
5) TOTAL, REVENUES			15,990,000.00	21,909,621.00	37.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,377,003.34	21,909,621.00	2.5%
10) TOTAL, EXPENDITURES			21,377,003.34	21,909,621.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,387,003.34)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,387,003.34	0.00	-100.0%
b) Transfers Out		7600-7629	1,781,511.06	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,734,346.90	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			6,339,839.18	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			952,835.84	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			8,884,108.27	9,836,944.11	10.7%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,884,108.27	9,836,944.11	10.7%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,884,108.27	9,836,944.11	10.7%
2) Ending Balance, June 30 (E + F1e)			9,836,944.11	9,836,944.11	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			0.00		
Stores			0.00		
Prepaid Expenditures			0.00		
All Others			0.00		
General Reserve			0.00		
Legally Restricted Balance			0.00		
b) Designated Amounts					
Designated for Economic Uncertainties			0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00		
Other Designations (by Resource/Object)			0.00		
c) Undesignated Amount			9,836,944.11		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
Stores				0.00	
Prepaid Expenditures				0.00	
All Others				0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements				0.00	
Other Commitments (by Resource/Object)				9,836,944.11	
Bond Interest & Redemption - Measure C			0000	9,836,944.11	
d) Assigned					
Other Assignments (by Resource/Object)				0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
Unassigned/Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,731,062.00	6,733,683.00	0.0%
5) TOTAL, REVENUES			6,731,062.00	6,733,683.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,043,100.00	6,040,530.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,043,100.00	6,040,530.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			687,962.00	693,153.00	0.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	687,962.00	810,000.00	17.7%
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			(687,962.00)	(810,000.00)	17.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(116,847.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,523,744.38	27,523,744.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,523,744.38	27,523,744.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,523,744.38	27,523,744.38	0.0%
2) Ending Balance, June 30 (E + F1e)			27,523,744.38	27,406,897.38	-0.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	27,523,744.38		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		27,406,897.38	
Debt Service - Measure A	0000	9760		27,406,897.38	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,731,062.00	6,672,013.00	-0.9%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	61,670.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,731,062.00	6,733,683.00	0.0%
<b>TOTAL, REVENUES</b>			6,731,062.00	6,733,683.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,635,000.00	3,770,000.00	3.7%
Bond Interest and Other Service Charges		7434	2,408,100.00	2,270,530.00	-5.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,043,100.00	6,040,530.00	0.0%
TOTAL, EXPENDITURES			6,043,100.00	6,040,530.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	687,962.00	810,000.00	17.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			687,962.00	810,000.00	17.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			(687,962.00)	(810,000.00)	17.7%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,000.00	New
5) TOTAL, REVENUES			0.00	2,000.00	New
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,000.00	2,000.00	-50.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,000.00	2,000.00	-50.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(4,000.00)	0.00	-100.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	56,696.49	52,696.49	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,696.49	52,696.49	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			56,696.49	52,696.49	-7.1%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount					
			52,696.49		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt					
		9796		0.00	
b) Restricted Net Assets					
		9797		0.00	
c) Unrestricted Net Assets					
		9790		52,696.49	

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			21,664.38	21,512.06	21,512.06	21,609.71
a. Kindergarten	2,454.40	2,454.40				
b. Grades One through Three	7,265.62	7,265.62				
c. Grades Four through Six	7,199.66	7,199.66				
d. Grades Seven and Eight	4,654.78	4,654.78				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	29.50	29.50				
g. Community Day School	5.75	5.75				
2. Special Education						
a. Special Day Class	737.03	737.03	714.90	737.03	737.03	737.03
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	100.35	100.35	100.35	100.35	100.35	100.35
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	5.56	5.56	5.56	5.56	5.56	5.56
3. TOTAL, ELEMENTARY	22,452.65	22,452.65	22,485.19	22,355.00	22,355.00	22,452.65
<b>HIGH SCHOOL</b>						
4. General Education			9,586.19	9,483.72	9,483.72	9,527.12
a. Grades Nine through Twelve	8,980.60	8,980.60				
b. Continuation Education	452.60	452.60				
c. Opportunity Schools and Full-Day Opportunity Classes	22.26	22.26				
d. Home and Hospital	53.37	53.37				
e. Community Day School	18.29	18.29				
5. Special Education						
a. Special Day Class	414.26	414.26	449.03	414.26	414.26	414.26
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	79.46	79.46	79.46	79.46	79.46	79.46
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	14.05	14.05	14.05	14.05	14.05	14.05
6. TOTAL, HIGH SCHOOL	10,034.89	10,034.89	10,128.73	9,991.49	9,991.49	10,034.89
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	23.29	23.29	23.29	23.29	23.29	23.29
b. Special Day Class - High School	25.74	25.74	25.74	25.74	25.74	25.74
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	49.03	49.03	49.03	49.03	49.03	49.03
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	32,536.57	32,536.57	32,662.95	32,395.52	32,395.52	32,536.57
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	32,536.57	32,536.57	32,662.95	32,395.52	32,395.52	32,536.57
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.78	0.78	0.78	0.78	0.78	0.78
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.85	0.85	0.85	0.85	0.85	0.85
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	289.42	289.42	289.42	289.42	289.42	289.42
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	289.42	289.42	289.42	289.42	289.42	289.42
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.

	Object	July	August	September	October	November	December
ESTIMATES THROUGH THE MONTH OF	JUNE						
<b>A. BEGINNING CASH</b>	9110	12,979,264.33	8,631,712.63	11,995,206.65	4,633,450.44	(5,168,909.18)	(5,308,318.46)
<b>B. RECEIPTS</b>							
Revenue Limit Sources							
Property Taxes	8020-8079	0.00					46,561,765.00
Principal Apportionment	8010-8019	(10,283,364.32)	11,102,505.49	8,422,931.69	6,959,594.03	7,240,579.32	7,240,579.32
Miscellaneous Funds	8080-8099	55,868.02	32,936.39	14,846.79	44,514.27	43,123.08	43,479.50
Federal Revenue	8100-8299	(1,967,819.13)	769,812.48	3,791,441.68	162,082.00	832,388.74	3,005,447.22
Other State Revenue	8300-8599	(3,924,334.81)	1,851,271.93	1,145,444.26	5,630,778.74	14,309,896.50	6,133,225.03
Other Local Revenue	8600-8799	245,559.98	207,018.87	199,880.59	417,422.58	538,424.99	309,272.13
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
<b>TOTAL RECEIPTS</b>		(15,874,090.26)	13,963,545.16	13,574,545.01	13,214,391.62	22,964,412.63	63,293,768.20
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999	830,564.62	2,100,266.70	11,515,711.26	11,663,545.81	12,068,740.36	8,060,626.80
Classified Salaries	2000-2999	1,349,551.93	2,351,404.93	3,366,351.63	3,529,998.40	3,865,319.05	3,549,471.14
Employee Benefits	3000-3999	2,510,902.45	2,891,264.11	4,727,599.12	4,766,067.28	4,853,673.32	4,035,753.07
Books, Supplies and Services	4000-5999	821,284.25	2,382,391.94	2,598,044.40	3,621,944.91	2,267,177.50	3,138,281.96
Capital Outlay	6000-6599		1,180.84	6,792.83	3,292.36	246.42	5,448.50
Other Outgo	7000-7499	25,440.02	(25,625.57)	(65,629.06)	(40,105.20)	408,288.22	(48,341.53)
Interfund Transfers Out	7600-7629	(591,345.83)	348,712.95	284,664.99	488,359.53	472,664.92	456,970.31
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
<b>TOTAL DISBURSEMENTS</b>		4,946,397.44	10,049,595.90	22,433,535.17	24,033,103.09	23,936,109.79	19,198,210.25
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable	9200	33,830,592.49	3,605,687.32	907,664.41	(38,226.57)	(842,657.02)	(59,331.37)
Accounts Payable	9500	17,357,656.49	4,156,142.56	(589,569.54)	(1,054,578.42)	(1,674,944.90)	(725,252.76)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		16,472,936.00	(550,455.24)	1,497,233.95	1,016,351.85	832,287.88	665,921.39
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(4,347,551.70)	3,363,494.02	(7,361,756.21)	(9,802,359.62)	(139,409.28)	44,761,479.34
<b>F. ENDING CASH (A + E)</b>		8,631,712.63	11,995,206.65	4,633,450.44	(5,168,909.18)	(5,308,318.46)	39,453,160.88
<b>G. ENDING CASH, PLUS ACCRUALS</b>							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>	9110	39,453,160.88	37,663,866.76	22,968,117.26	9,250,055.60	52,040,510.39	35,856,194.34		
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Property Taxes	8020-8079				46,561,765.00			0.00	93,123,530.00
Principal Apportionment	8010-8019	14,481,158.64	655,827.58		10,454,360.05	1,286,108.31	22,359,743.89	0.00	79,920,024.00
Miscellaneous Funds	8080-8099	41,343.35	43,614.18	(6,984.47)	67,727.77	74,833.61	(822,651.49)	0.00	(367,349.00)
Federal Revenue	8100-8299	1,265,710.73	653,162.30	3,829,247.13	174,793.76	1,246,345.15	6,575,404.94	0.00	20,338,017.00
Other State Revenue	8300-8599	8,631,952.09	3,935,183.18	3,401,063.15	7,634,208.82	2,948,601.90	18,376,966.21	0.00	70,074,257.00
Other Local Revenue	8600-8799	299,375.05	220,773.59	1,298,477.61	993,628.96	258,384.98	2,318,733.67	0.00	7,306,953.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
Other Receipts/Non-Revenue								0.00	0.00
<b>TOTAL RECEIPTS</b>		24,719,539.86	5,508,560.83	8,521,803.42	65,886,484.36	5,814,273.95	48,808,197.22	0.00	270,395,432.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	15,994,126.64	11,772,549.37	12,008,203.77	11,530,364.62	11,762,479.37	15,056,231.68	0.00	124,363,411.00
Classified Salaries	2000-2999	3,270,744.22	3,358,614.68	3,484,542.21	3,355,504.30	3,382,101.47	2,750,283.04	0.00	37,613,887.00
Employee Benefits	3000-3999	5,730,781.83	4,842,465.00	4,890,867.28	4,705,736.36	4,725,307.66	6,593,483.52	0.00	55,273,901.00
Books, Supplies and Services	4000-5999	3,159,617.58	1,570,025.40	4,926,806.12	1,917,418.76	3,161,784.13	21,591,281.05	0.00	51,156,058.00
Capital Outlay	6000-6599	117,693.29	213.54	827.42	0.00	0.00	17,121.80	0.00	152,817.00
Other Outgo	7000-7499	188,673.51	(44,598.94)	67,822.56	(34,639.67)	122,562.28	(17,751.62)	0.00	536,095.00
Interfund Transfers Out	7600-7629	976,267.86	89,257.71	0.00	825,274.26	123,670.22	430,190.08	0.00	3,904,687.00
All Other Financing Uses	7630-7699							0.00	0.00
Other Disbursements/ Non Expenditures								0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		29,437,904.93	21,588,526.76	25,379,069.36	22,299,658.63	23,277,905.13	46,420,839.55	0.00	273,000,856.00
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Accounts Receivable	9200	1,324,967.30	81,720.59	(37,632.62)	56,293.93	13,913.12	(38,842,991.58)	0.00	0.00
Accounts Payable	9500	(1,604,103.65)	(1,302,495.84)	(3,176,836.90)	852,664.87	(1,265,402.01)	(10,973,279.90)	0.00	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		2,929,070.95	1,384,216.43	3,139,204.28	(796,370.94)	1,279,315.13	(27,869,711.68)	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,789,294.12)	(14,695,749.50)	(13,718,061.66)	42,790,454.79	(16,184,316.05)	(25,482,354.01)	0.00	(2,605,424.00)
<b>F. ENDING CASH (A + E)</b>		37,663,866.76	22,968,117.26	9,250,055.60	52,040,510.39	35,856,194.34	10,373,840.33		
<b>G. ENDING CASH, PLUS ACCRUALS</b>									10,373,840.33



**ANNUAL BUDGET REPORT:**

July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: J. W. Dent Education Center, Wing B

Place: J. W. Dent Center, Board Room

Date: June 24, 2011

Date: June 28, 2011

Time: 07:30 PM

Adoption Date: June 28, 2011

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

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

Contact person for additional information on the budget reports:

Name: Bryan Richards

Telephone: 925-682-8000 x4092

Title: Chief Financial Officer

E-mail: richardsb@mdusd.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		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:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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:

The District is a member of CSAC-EIA for Worker's Compensation.  
\_\_\_\_\_

(  ) 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: Bryan Richards

Title: Chief Financial Officer

Telephone: 925-682-8000 x4092

E-mail: richardsb@mdusd.k12.ca.us

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	128,886,372.94	301	589,865.00	303	128,296,507.94	305	4,025,253.43		307	124,271,254.51	309
2000 - Classified Salaries	40,536,464.51	311	268,932.07	313	40,267,532.44	315	3,330,823.57		317	36,936,708.87	319
3000 - Employee Benefits (Excluding 3800)	53,812,290.48	321	4,380,859.77	323	49,431,430.71	325	2,646,790.56		327	46,784,640.15	329
4000 - Books, Supplies Equip Replace. (6500)	24,443,397.81	331	149,408.60	333	24,293,989.21	335	3,494,587.00		337	20,799,402.21	339
5000 - Services. . . & 7300 - Indirect Costs	45,985,578.41	341	2,647.00	343	45,982,931.41	345	17,415,846.01		347	28,567,085.40	349
TOTAL					288,272,391.71	365			TOTAL	257,359,091.14	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	107,921,228.12 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	10,129,116.54 380
3. STRS. . . . .		3101 & 3102	8,656,846.37 382
4. PERS. . . . .		3201 & 3202	1,212,029.75 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	2,387,654.44 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	12,015,293.18 385
7. Unemployment Insurance. . . . .		3501 & 3502	848,785.36 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	3,451,943.95 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	78,828.17 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			146,701,725.88 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			708,962.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			786,545.52 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			145,206,218.36 397
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. . . . .			56.42%
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) . . . . .	56.42%
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). . . . .	257,359,091.14
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	124,363,411.00	301	571,559.00	303	123,791,852.00	305	3,799,863.00		307	119,991,989.00	309
2000 - Classified Salaries	37,613,887.00	311	258,886.00	313	37,355,001.00	315	3,177,165.00		317	34,177,836.00	319
3000 - Employee Benefits (Excluding 3800)	54,562,570.00	321	4,999,367.00	323	49,563,203.00	325	2,850,439.00		327	46,712,764.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,056,275.00	331	0.00	333	13,056,275.00	335	2,008,988.00		337	11,047,287.00	339
5000 - Services. . . & 7300 - Indirect Costs	37,480,585.00	341	0.00	343	37,480,585.00	345	17,592,888.00		347	19,887,697.00	349
TOTAL					261,246,916.00	365			TOTAL	231,817,573.00	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	103,836,029.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	10,123,851.00 380
3. STRS. . . . .		3101 & 3102	8,330,068.00 382
4. PERS. . . . .		3201 & 3202	1,257,504.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	2,292,349.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	11,817,827.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	1,859,307.00 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	3,365,117.00 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	111,400.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			142,993,452.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			696,747.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			484,984.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			141,811,721.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			61.17%
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) . . . . .	61.17%
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). . . . .	231,817,573.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,497,802.60	1,497,802.60
2. State Lottery Revenue	8560	3,910,074.00		480,596.28	4,390,670.28
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,910,074.00	0.00	1,978,398.88	5,888,472.88
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,448,645.00			3,448,645.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	461,429.00			461,429.00
4. Books and Supplies	4000-4999	0.00		1,978,398.88	1,978,398.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,910,074.00	0.00	1,978,398.88	5,888,472.88
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	165,542,160.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,489.02	3.21%	6,697.02	2.70%	6,878.02
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		32,536.57	-0.43%	32,395.52	-0.83%	32,125.81
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		211,130,453.46	2.76%	216,953,445.35	1.85%	220,961,963.70
d. Other Revenue Limit (Form RL, lines 6 thru 14)		1,764,784.00	2.75%	1,813,362.00	1.84%	1,846,818.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		212,895,237.46	2.76%	218,766,807.35	1.85%	222,808,781.70
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		170,839,912.25	2.76%	175,551,612.23	1.85%	178,795,134.96
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)						
i. Revenue Limit Transfers (Objects 8091 and 8097)		(7,734,045.00)	2.96%	(7,962,719.00)	3.75%	(8,261,711.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		2,436,293.00	3.20%	2,514,240.00	2.70%	2,582,117.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		165,542,160.25	2.76%	170,103,133.23	1.77%	173,115,540.96
2. Federal Revenues	8100-8299	337,273.00	-0.82%	334,507.00	-0.83%	331,718.00
3. Other State Revenues	8300-8599	30,879,817.00	3.40%	31,928,479.00	8.22%	34,554,006.00
4. Other Local Revenues	8600-8799	1,048,440.00	141.87%	2,535,869.00	0.00%	2,535,869.00
5. Other Financing Sources	8900-8999	(42,676,272.00)	-1.91%	(41,859,029.00)	-0.02%	(41,848,921.00)
6. Total (Sum lines A1k thru A5)		155,131,418.25	5.10%	163,042,959.23	3.46%	168,688,212.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				89,675,761.00		89,962,401.42
b. Step & Column Adjustment				1,345,136.42		1,349,436.02
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,058,496.00)		(720,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,675,761.00	0.32%	89,962,401.42	0.70%	90,591,837.44
2. Classified Salaries						
a. Base Salaries				18,830,727.00		19,109,946.91
b. Step & Column Adjustment				282,460.91		286,649.20
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,241.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,830,727.00	1.48%	19,109,946.91	1.50%	19,396,596.11
3. Employee Benefits	3000-3999	32,938,663.00	0.66%	33,156,058.18	0.58%	33,348,363.32
4. Books and Supplies	4000-4999	4,658,400.00	-0.96%	4,613,757.00	-0.79%	4,577,529.00
5. Services and Other Operating Expenditures	5000-5999	11,273,159.00	-8.19%	10,350,312.00	6.09%	10,980,163.00
6. Capital Outlay	6000-6999	79,420.00	41.56%	112,425.00	0.00%	112,425.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,997,668.00)	20.63%	(4,822,551.00)	-0.37%	(4,804,491.00)
9. Other Financing Uses	7600-7699	3,904,687.00	-12.27%	3,425,484.00	67.78%	5,747,416.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		157,363,149.00	-0.92%	155,907,833.51	2.59%	159,949,838.87
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,231,730.75)		7,135,125.72		8,738,374.09
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,989,860.85		30,758,130.10		37,893,255.82
2. Ending Fund Balance (Sum lines C and D1)		30,758,130.10		37,893,255.82		46,631,629.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	747,156.00		747,156.00		747,156.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	13,764,388.00		24,438,730.00		35,024,067.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,982,076.00		5,517,646.00		5,591,850.00
2. Unassigned/Unappropriated	9790	10,264,509.85		7,189,723.82		5,268,556.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,758,129.85		37,893,255.82		46,631,629.91



Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,982,076.00		5,517,646.00		5,591,850.00
c. Unassigned/Unappropriated	9790	10,264,509.85		7,189,723.82		5,268,556.91
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		16,246,585.85		12,707,369.82		10,860,406.91
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Attrition savings and remaining board approved cuts that are implemented later than July 1, 2011 are included as adjustments in lines B1d and B2d.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	7,134,045.00	3.21%	7,362,719.00	2.70%	7,561,711.00
2. Federal Revenues	8100-8299	20,000,744.00	2.60%	20,521,569.00	-0.83%	20,350,455.00
3. Other State Revenues	8300-8599	39,194,440.00	1.67%	39,848,264.00	-0.83%	39,515,999.00
4. Other Local Revenues	8600-8799	6,258,513.00	61.31%	10,095,541.00	-0.83%	10,011,362.00
5. Other Financing Sources	8900-8999	42,676,272.00	-1.91%	41,859,029.00	-0.02%	41,848,921.00
6. Total (Sum lines A1 thru A5)		115,264,014.00	3.84%	119,687,122.00	-0.33%	119,288,448.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				34,687,650.00		35,027,964.75
b. Step & Column Adjustment				520,314.75		525,419.47
c. Cost-of-Living Adjustment						
d. Other Adjustments				(180,000.00)		(180,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,687,650.00	0.98%	35,027,964.75	0.99%	35,373,384.22
2. Classified Salaries						
a. Base Salaries				18,783,160.00		19,064,907.40
b. Step & Column Adjustment				281,747.40		285,973.61
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,783,160.00	1.50%	19,064,907.40	1.50%	19,350,881.01
3. Employee Benefits	3000-3999	22,335,238.00	0.66%	22,482,650.57	0.58%	22,613,049.94
4. Books and Supplies	4000-4999	8,337,875.00	8.01%	9,005,421.00	-8.88%	8,205,445.00
5. Services and Other Operating Expenditures	5000-5999	26,886,624.00	4.56%	28,113,287.00	-1.14%	27,793,609.00
6. Capital Outlay	6000-6999	73,397.00	333.45%	318,136.00	0.00%	318,136.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,215,293.00	44.56%	1,756,835.00	2.38%	1,798,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,318,470.00	26.72%	4,205,262.00	-0.37%	4,189,514.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		115,637,707.00	3.75%	119,974,463.72	-0.28%	119,642,619.17
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(373,693.00)		(287,341.72)		(354,171.17)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,831,355.54		1,457,662.54		1,170,320.82
2. Ending Fund Balance (Sum lines C and D1)		1,457,662.54		1,170,320.82		816,149.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,457,662.54		1,170,320.82		816,149.65
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,457,662.54		1,170,320.82		816,149.65

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
District separates attrition savings from the cost of step and column on lines B1d and B2d. Also reflects any remaining board approved cuts with effective dates in later years.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	172,676,205.00	2.77%	177,465,852.23	1.81%	180,677,251.96
2. Federal Revenues	8100-8299	20,338,017.00	2.55%	20,856,076.00	-0.83%	20,682,173.00
3. Other State Revenues	8300-8599	70,074,257.00	2.43%	71,776,743.00	3.19%	74,070,005.00
4. Other Local Revenues	8600-8799	7,306,953.00	72.87%	12,631,410.00	-0.67%	12,547,231.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		270,395,432.25	4.56%	282,730,081.23	1.86%	287,976,660.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				124,363,411.00		124,990,366.17
b. Step & Column Adjustment				1,865,451.17		1,874,855.49
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,238,496.00)		(900,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	124,363,411.00	0.50%	124,990,366.17	0.78%	125,965,221.66
2. Classified Salaries						
a. Base Salaries				37,613,887.00		38,174,854.31
b. Step & Column Adjustment				564,208.31		572,622.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,241.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,613,887.00	1.49%	38,174,854.31	1.50%	38,747,477.12
3. Employee Benefits	3000-3999	55,273,901.00	0.66%	55,638,708.75	0.58%	55,961,413.26
4. Books and Supplies	4000-4999	12,996,275.00	4.79%	13,619,178.00	-6.14%	12,782,974.00
5. Services and Other Operating Expenditures	5000-5999	38,159,783.00	0.80%	38,463,599.00	0.81%	38,773,772.00
6. Capital Outlay	6000-6999	152,817.00	181.75%	430,561.00	0.00%	430,561.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,215,293.00	44.56%	1,756,835.00	2.38%	1,798,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(679,198.00)	-9.12%	(617,289.00)	-0.37%	(614,977.00)
9. Other Financing Uses	7600-7699	3,904,687.00	-12.27%	3,425,484.00	67.78%	5,747,416.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		273,000,856.00	1.06%	275,882,297.23	1.34%	279,592,458.04
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,605,423.75)		6,847,784.00		8,384,202.92
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,821,216.39		32,215,792.64		39,063,576.64
2. Ending Fund Balance (Sum lines C and D1)		32,215,792.64		39,063,576.64		47,447,779.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	747,156.00		747,156.00		747,156.00
b. Restricted	9740	1,457,662.54		1,170,320.82		816,149.65
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,764,388.00		24,438,730.00		35,024,067.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,982,076.00		5,517,646.00		5,591,850.00
2. Unassigned/Unappropriated	9790	10,264,509.85		7,189,723.82		5,268,556.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,215,792.39		39,063,576.64		47,447,779.56

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,982,076.00		5,517,646.00		5,591,850.00
c. Unassigned/Unappropriated	9790	10,264,509.85		7,189,723.82		5,268,556.91
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		16,246,585.85		12,707,369.82		10,860,406.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.95%		4.61%		3.88%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		32,346.49		32,076.78		31,789.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		273,000,856.00		275,882,297.23		279,592,458.04
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		273,000,856.00		275,882,297.23		279,592,458.04
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,460,017.12		5,517,645.94		5,591,849.16
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)		5,460,017.12		5,517,645.94		5,591,849.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	302,780,483.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	38,606,546.91
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	254,361.26
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,710,541.29
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	107,996.00
4. Other Transfers Out	All	9200	7200-7299	260,740.00
5. Interfund Transfers Out	All	9300	7600-7629	3,565,432.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	722,230.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	762,390.02
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				7,383,690.57
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				256,790,245.54
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				256,790,245.54

<b>Section II - Expenditures Per ADA</b>		<b>2010-11 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		32,776.96
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		32,776.96
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		32,776.96
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,834.47
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	237,863,508.74	7,284.60
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	237,863,508.74	7,284.60
B. Required effort (Line A.2 times 90%)	214,077,157.87	6,556.14
C. Current year expenditures (Line I.G and Line II.F)	256,790,245.54	7,834.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	6,452,035.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	2,342.84
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	14,205.84
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				16,548.68
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				6,435,486.32



<b>Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)</b>		
<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	256,790,245.54	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,834.47
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,371.02	6,346.02
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,346.02	6,489.02
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,346.02	6,489.02
b. Revenue Limit ADA	0033	32,662.95	32,536.57
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	207,279,733.96	211,130,453.46
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	1,732,903.00	1,764,784.00
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	209,012,636.96	212,895,237.46
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	171,467,696.98	170,839,912.25
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,216,084.00	2,680,169.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	885,629.86	750,121.00
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)	- - -	330,454.14	1,930,048.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	171,798,151.12	172,769,960.25

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0660	93,123,530.00	93,123,530.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	515,479.00	517,470.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	92,608,051.00	92,606,060.00
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	79,190,100.12	80,163,900.25
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	243,823.00	243,876.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(243,823.00)	(243,876.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	78,946,277.12	79,920,024.25
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	78,946,277.12	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	543,667.00	539,266.00
46. California High School Exit Exam	9002	716,689.00	722,066.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	228,527.00	229,097.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	4,471.00	4,471.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,032,538.30)	0.00	(709,691.23)				
Other Sources/Uses Detail					1,572,413.00	3,565,432.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	147,200.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,061,072.00	0.00	211,600.23	0.00				
Other Sources/Uses Detail					3,453,667.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	793,749.74	0.00	498,091.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					111,765.00	1,572,413.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,781,511.06	5,387,003.34		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	30,516.56	0.00						
Other Sources/Uses Detail					687,962.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					5,387,003.34	1,781,511.06		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	687,962.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>2,032,538.30</b>	<b>(2,032,538.30)</b>	<b>709,691.23</b>	<b>(709,691.23)</b>	<b>12,994,321.40</b>	<b>12,994,321.40</b>	<b>0.00</b>	<b>0.00</b>

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	(1,912,980.00)	0.00	(679,198.00)				
Other Sources/Uses Detail					0.00	3,904,687.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	147,812.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	986,659.00	0.00	207,523.00	0.00				
Other Sources/Uses Detail					3,704,687.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	778,509.00	0.00	471,675.00	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					200,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					810,000.00	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	810,000.00		
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
<b>TOTALS</b>	<b>1,912,980.00</b>	<b>(1,912,980.00)</b>	<b>679,198.00</b>	<b>(679,198.00)</b>	<b>4,714,687.00</b>	<b>4,714,687.00</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	33,397.68	33,355.21	0.1%	Met
Second Prior Year (2009-10)	33,193.89	33,214.30	N/A	Met
First Prior Year (2010-11)	32,658.38	32,662.95	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	32,536.57			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	34,953	34,953	0.0%	Met
Second Prior Year (2009-10)	34,316	34,316	0.0%	Met
First Prior Year (2010-11)	34,088	34,088	0.0%	Met
Budget Year (2011-12)	33,955			

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

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

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

Explanation:  
 (required if NOT met)

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

Explanation:  
 (required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	33,155	34,953	94.9%
Second Prior Year (2009-10)	32,608	34,316	95.0%
First Prior Year (2010-11)	32,488	34,088	95.3%
		Historical Average Ratio:	95.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	32,346	33,955	95.3%	Met
1st Subsequent Year (2012-13)	32,077	33,672	95.3%	Met
2nd Subsequent Year (2013-14)	31,790	33,591	94.6%	Met

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,346.02	6,489.02	6,697.02	6,878.02
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,206.08	5,207.18	5,374.09	5,519.34
d. Prior Year Funded BRL per ADA		5,206.08	5,207.18	5,374.09
e. Difference (Step 1c minus Step 1d)		1.10	166.91	145.25
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	3.21%	2.70%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	32,662.95	32,536.57	32,395.52	32,125.81
b. Prior Year Revenue Limit (Funded) ADA		32,662.95	32,536.57	32,395.52
c. Difference (Step 2a minus Step 2b)		(126.38)	(141.05)	(269.71)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.39%	-0.43%	-0.83%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		-0.37%	2.78%	1.87%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>-1.37% to .63%</b>	<b>1.78% to 3.78%</b>	<b>.87% to 2.87%</b>

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	93,123,530.00	93,123,530.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	172,069,807.14	173,043,554.00	177,623,552.00	180,922,994.00
District's Projected Change in Revenue Limit:		0.57%	2.65%	1.86%
<b>Revenue Limit Standard:</b>		<b>-1.37% to .63%</b>	<b>1.78% to 3.78%</b>	<b>.87% to 2.87%</b>
<b>Status:</b>		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 (2008-09)	155,371,192.63	168,771,180.22	92.1%
Second Prior Year (2009-10)	132,431,941.77	146,278,581.34	90.5%
First Prior Year (2010-11)	138,695,703.78	153,420,289.14	90.4%
	Historical Average Ratio:		91.0%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.0% to 94.0%</b>	<b>88.0% to 94.0%</b>	<b>88.0% to 94.0%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	141,445,151.00	153,458,462.00	92.2%	Met
1st Subsequent Year (2012-13)	142,228,406.51	152,482,349.51	93.3%	Met
2nd Subsequent Year (2013-14)	143,336,796.87	154,202,422.87	93.0%	Met

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

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

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

**Explanation:**  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.37%	2.78%	1.87%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.37% to 9.63%</b>	<b>-7.22% to 12.78%</b>	<b>-8.13% to 11.87%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.37% to 4.63%	-2.22% to 7.78%	-3.13% to 6.87%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2010-11)	38,310,928.10		
Budget Year (2011-12)	20,338,017.00	-46.91%	Yes
1st Subsequent Year (2012-13)	20,856,076.00	2.55%	No
2nd Subsequent Year (2013-14)	20,682,173.00	-0.83%	No

**Explanation:**  
(required if Yes)

One time ARRA funding in 2010/11 will not be returning for the future years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2010-11)	72,799,686.99		
Budget Year (2011-12)	70,074,257.00	-3.74%	No
1st Subsequent Year (2012-13)	71,776,743.00	2.43%	No
2nd Subsequent Year (2013-14)	74,070,005.00	3.19%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2010-11)	13,611,935.33		
Budget Year (2011-12)	7,306,953.00	-46.32%	Yes
1st Subsequent Year (2012-13)	12,631,410.00	72.87%	Yes
2nd Subsequent Year (2013-14)	12,547,231.00	-0.67%	No

**Explanation:**  
(required if Yes)

Local donations and the expenditures they are intended to cover are not officially budgeted until received for the budget year. For the MYP's out years, we are using the full year revenue projections based on prior actuals.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2010-11)	24,388,397.81		
Budget Year (2011-12)	12,996,275.00	-46.71%	Yes
1st Subsequent Year (2012-13)	13,619,178.00	4.79%	No
2nd Subsequent Year (2013-14)	12,782,974.00	-6.14%	Yes

**Explanation:**  
(required if Yes)

Local donations and the expenditures they are intended to cover are not officially budgeted until received for the budget year.

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

First Prior Year (2010-11)	46,695,269.64		
Budget Year (2011-12)	38,159,783.00	-18.28%	Yes
1st Subsequent Year (2012-13)	38,463,599.00	0.80%	No
2nd Subsequent Year (2013-14)	38,773,772.00	0.81%	No

**Explanation:**  
(required if Yes)

Local donations and the expenditures they are intended to cover are not officially budgeted until received for the budget year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2010-11)	124,722,550.42		
Budget Year (2011-12)	97,719,227.00	-21.65%	Not Met
1st Subsequent Year (2012-13)	105,264,229.00	7.72%	Met
2nd Subsequent Year (2013-14)	107,299,409.00	1.93%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2010-11)	71,083,667.45		
Budget Year (2011-12)	51,156,058.00	-28.03%	Not Met
1st Subsequent Year (2012-13)	52,082,777.00	1.81%	Met
2nd Subsequent Year (2013-14)	51,556,746.00	-1.01%	Met

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

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

- 1a. STANDARD 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)

One time ARRA funding in 2010/11 will not be returning for the future years.

**Explanation:**

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

**Explanation:**

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

Local donations and the expenditures they are intended to cover are not officially budgeted until received for the budget year. For the MYP's out years, we are using the full year revenue projections based on prior actuals.

- 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)

Local donations and the expenditures they are intended to cover are not officially budgeted until received for the budget year.

**Explanation:**

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

Local donations and the expenditures they are intended to cover are not officially budgeted until received for the budget year.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	273,000,856.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	273,000,856.00	2,730,008.56	5,659,869.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	5,472,456.00	5,438,064.00	5,982,076.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	10,287,465.76	11,313,395.10	23,217,128.85
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	15,759,921.76	16,751,459.10	29,199,204.85
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	288,803,592.50	282,571,754.98	301,287,663.51
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	288,803,592.50	282,571,754.98	301,287,663.51
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.5%	5.9%	9.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.8%</b>	<b>2.0%</b>	<b>3.2%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	5,627,029.54	169,379,146.81	N/A	Met
Second Prior Year (2009-10)	261,367.42	153,440,303.25	N/A	Met
First Prior Year (2010-11)	8,198,792.63	156,845,773.14	N/A	Met
Budget Year (2011-12) (Information only)	(2,231,731.00)	157,363,149.00		

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

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

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

**Explanation:**  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2008-09)	16,529,771.81	18,902,671.26	N/A	Met
Second Prior Year (2009-10)	5,061,118.60	24,529,700.80	N/A	Met
First Prior Year (2010-11)	18,725,556.07	24,791,068.22	N/A	Met
Budget Year (2011-12) (Information only)	32,989,860.85			

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

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

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

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

**Explanation:**  
 (required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	32,346	32,077	31,790
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	273,000,856.00	275,882,297.23	279,592,458.04
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	273,000,856.00	275,882,297.23	279,592,458.04
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,460,017.12	5,517,645.94	5,591,849.16
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,460,017.12</b>	<b>5,517,645.94</b>	<b>5,591,849.16</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,982,076.00	5,517,646.00	5,591,850.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,264,509.85	7,189,723.82	5,268,556.91
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,246,585.85	12,707,369.82	10,860,406.91
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.95%	4.61%	3.88%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,460,017.12</b>	<b>5,517,645.94</b>	<b>5,591,849.16</b>
Status:	Met	Met	Met

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

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

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

**Explanation:**  
 (required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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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:

A reserve has been created for any potential assessment from the IRS audit.

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2010-11)	(37,507,997.34)			
Budget Year (2011-12)	(42,676,272.00)	5,168,274.66	13.8%	Not Met
1st Subsequent Year (2012-13)	(41,859,029.00)	(817,243.00)	-1.9%	Met
2nd Subsequent Year (2013-14)	(41,848,921.00)	(10,108.00)	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2010-11)	1,572,413.00			
Budget Year (2011-12)	0.00	(1,572,413.00)	-100.0%	Not Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2010-11)	3,565,432.00			
Budget Year (2011-12)	3,904,687.00	339,255.00	9.5%	Met
1st Subsequent Year (2012-13)	3,425,484.00	(479,203.00)	-12.3%	Not Met
2nd Subsequent Year (2013-14)	5,747,416.00	2,321,932.00	67.8%	Not Met

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

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

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

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

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

**Explanation:**  
(required if NOT met) With the expiration of ARRA for Special Education and the transfer of AB 3632 responsibilities to the School District with a level of funding less than the cost, the contribution is increasing in the budget year.

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

**Explanation:**  
(required if NOT met) A one time interfund transfer into the General Fund will not be repeated in the upcoming years.

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)

Interfund transfers out are slated to increase in 2013/14 based on the original expiration of Tier 3 flexibility for Deferred Maintenance. It has not yet been decided if we will extend the flexibility forward and delay the contributions into this fund beyond 2012/13.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	7	01-9010-8972	01-7240-7439	1,239,634
Certificates of Participation				
General Obligation Bonds	24	51	51-0000-7433	321,110,057
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Mello Roos District Bonds	15	52	52-0000-7433	56,445,000
City of Pittsburg Redevelopment Loan	29	25	25-0000-7439	5,439,569

Type of Commitment (continued)	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	104,996	209,993	209,993	209,993
Certificates of Participation				
General Obligation Bonds	16,114,086	21,771,268	23,383,823	23,253,223
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Mello Roos District Bonds	6,107,781	6,110,078	6,032,876	6,109,770
City of Pittsburg Redevelopment Loan	99,472	24% of developer fees in area	24% of developer fees in area	24% of developer fees in area

Total Annual Payments:	22,426,335	28,091,339	29,626,692	29,572,986
<b>Has total annual payment increased over prior year (2010-11)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

General Obligation Bonds are secured by a special property tax that is adjusted annually to meet the required principal and interest payments.

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

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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

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	71,018,299.00
b. OPEB unfunded actuarial accrued liability (UAAL)	71,018,299.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	May 01, 2008

Data must be entered.

5. OPEB Contributions

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	8,043,679.00	8,043,679.00	8,043,679.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4,911,890.00	5,373,029.00	5,910,332.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,911,890.00	5,373,029.00	5,910,332.00
d. Number of retirees receiving OPEB benefits			

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

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

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

Yes
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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:

The District participates in the CSAC-EIA JPA for liability and worker's compensation. The District participates in the Schools Self Insurance of Contra Costa County for Dental and Vision.
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3. Self-Insurance Liabilities  
 a. Accrued liability for self-insurance programs  
 b. Unfunded liability for self-insurance programs

0.00
0.00

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,703.4	1,731.7	1,731.7	1,731.7

**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.

MDEA and MDSPA are not settled for the budget year. MDSPA is in fact-finding for the 2010-11 school year.
---

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
0.0%	0.0%	0.0%

**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	
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**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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

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


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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	1,056.6	872.6	872.6	872.6

**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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

**Multiyear Agreement**

Total cost of salary settlement	0	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

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

The contracts call for furlough days and capping of benefits. The contracts produce annual savings.

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
0.0%	0.0%	0.0%

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

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

No		

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

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

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

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

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

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

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

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

Benefits are now hard capped based on the 2010 Kaiser rates.

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	313.0	312.0	312.0	312.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

Yes
-----

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	0	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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**ADDITIONAL FISCAL INDICATORS**

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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)

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**End of School District Budget Criteria and Standards Review**

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Mt. Diablo Unified School District  
Staffing Summary 2011-12  
Full-Time Equivalent (FTE)

	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
Level of Restriction:	Unrestricted	Partially Restricted	Partially Restricted	Partially Restricted	Restricted	
Resource Code:	0000-1999	33XX, 65XX	7230, 7240, 8150	2430, prog. 3151	2000-9999 (excl. part rest'd)	

**All Funds**

Certificated	1,355.09	311.15	-	9.75	204.77	1,880.76
Classified	596.00	319.18	123.63	0.94	62.48	1,102.23
Board Members	5.00	-	-	-	-	5.00
<b>All Funds</b>	<b>1,956.09</b>	<b>630.33</b>	<b>123.63</b>	<b>10.69</b>	<b>267.25</b>	<b>2,987.98</b>

**General Fund (Fund 01)**

Certificated	1,342.41	311.15	-	9.75	204.77	1,869.08
Classified	418.62	319.18	123.63	0.94	62.48	923.86
Board Members	5.00	-	-	-	-	5.00
<b>General Fund</b>	<b>1,766.04</b>	<b>630.33</b>	<b>123.63</b>	<b>10.69</b>	<b>267.25</b>	<b>2,797.94</b>

**Eagle Peak Charter School Fund (County Fund 80, SACS Fund 09)**

Certificated	3.09	-	-	-	-	3.09
Classified	11.00	-	-	-	-	11.00
<b>Eagle Peak Charter School Fund</b>	<b>14.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14.09</b>

**Adult Education Fund (County Fund 70, SACS Fund 11)**

Certificated**	9.59	-	-	-	-	9.59
Classified	23.38	-	-	-	-	23.38
<b>Adult Education Fund</b>	<b>32.97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32.97</b>

**Food Services Fund (County Fund 46, SACS Fund 13)**

Certificated	-	-	-	-	-	-
Classified	119.75	-	-	-	-	119.75
<b>Food Services Fund</b>	<b>119.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119.75</b>

**Measure C 2010 Series A Fund (County Funds 16 and 17, SACS Fund 21)**

Certificated	-	-	-	-	-	-
Classified	9.53	-	-	-	-	9.53
<b>Measure C 2010 Series A Fund</b>	<b>9.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9.53</b>

**Developer Fee Fund (County Funds 11 and 21, SACS Fund 25)**

Certificated	-	-	-	-	-	-
Classified	0.66	-	-	-	-	0.66
<b>Developer Fee Fund</b>	<b>0.66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.66</b>

**State School Building Fund - Proposition 55 (County Funds 33 to 35, SACS Fund 35)**

Certificated	-	-	-	-	-	-
Classified	0.94	-	-	-	-	0.94
<b>State School Building Fund - Proposition 55</b>	<b>0.94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.94</b>

**Measure A Operating Fund (County Fund 12, SACS Fund 49)**

Certificated	-	-	-	-	-	-
Classified	12.13	-	-	-	-	12.13
<b>Measure A Operating Fund</b>	<b>12.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12.13</b>

1.0 FTE (Full-Time Equivalent) = one full-time position

\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

\*\*Excludes Adult Education Teachers (hourly)

Mt. Diablo Unified School District  
Teacher Distribution 2011-12

Site	Level of Restriction: Resource Code:	General Purpose Unrestricted 0000-1999	Special Education Partially Restricted 33XX, 65XX	Other* Partially Restricted 2430, pgm 3151	Special Projects Restricted 2000-9999 (excl. part rest'd)	Adopted Budget FTE
<b>Elementary</b>						
112	Ayers	13.20	3.60	-	-	16.80
114	Bancroft	15.00	0.80	-	-	15.80
115	Bel Air	15.20	0.80	-	8.50	24.50
119	Cambridge	28.20	0.80	-	7.14	36.14
175	Delta View	26.40	0.60	-	-	27.00
132	El Monte	15.40	4.60	-	0.27	20.27
134	Fair Oaks	10.50	2.50	-	1.35	14.35
140	Gregory Gardens	13.50	2.00	-	0.10	15.60
142	Hidden Valley	24.20	3.20	-	-	27.40
143	Highlands	20.40	3.60	-	-	24.00
152	Meadow Homes	39.20	0.80	-	11.40	51.40
153	Monte Gardens	18.60	2.20	-	-	20.80
154	Mt. Diablo	26.00	1.00	-	-	27.00
156	Mountain View	12.00	5.00	-	-	17.00
168	Pleasant Hill	21.10	0.90	-	1.29	23.29
174	Rio Vista	13.20	0.80	-	2.00	16.00
176	Sequoia	18.10	0.40	-	-	18.50
178	Shore Acres	18.40	0.60	-	8.30	27.30
179	Silverwood	12.40	4.40	-	0.35	17.15
181	Strandwood	18.50	3.50	-	-	22.00
182	Sun Terrace	22.40	3.60	-	-	26.00
187	Valhalla	17.40	3.60	-	-	21.00
188	Valle Verde	16.30	3.50	-	-	19.80
191	Walnut Acres	20.20	0.80	-	0.15	21.15
192	Westwood	12.40	5.60	-	0.10	18.10
196	Woodside	17.60	3.40	-	0.10	21.10
197	Wren Avenue	18.10	0.90	-	-	19.00
198	Ygnacio Valley	21.40	1.60	-	6.10	29.10
<b>Subtotal - Elementary</b>		<b>525.30</b>	<b>65.10</b>	<b>-</b>	<b>47.14</b>	<b>637.54</b>
<b>Middle</b>						
222	Diablo View	23.67	4.00	-	-	27.67
231	El Dorado	39.17	5.00	-	0.44	44.61
235	Foothill	34.17	3.00	-	-	37.17
260	Oak Grove	24.17	4.50	-	9.07	37.74
267	Pine Hollow	26.90	5.50	-	0.20	32.60
271	Pleasant Hill	28.47	2.50	-	0.19	31.16
273	Riverview	27.47	4.20	-	11.36	43.03
280	Sequoia	32.14	1.00	-	0.14	33.28
289	Valley View	28.93	4.60	-	-	33.53
<b>Subtotal - Middle</b>		<b>265.09</b>	<b>34.30</b>	<b>-</b>	<b>21.40</b>	<b>320.79</b>
<b>High</b>						
323	Clayton Valley	66.80	8.00	-	3.20	78.00
324	College Park	69.40	7.00	-	2.40	78.80
326	Concord	53.80	14.00	-	3.20	71.00
355	Mt. Diablo	48.63	9.60	-	26.30	84.53
358	Northgate	53.40	5.00	-	0.80	59.20
399	Ygnacio Valley	43.70	6.50	-	4.90	55.10
<b>Subtotal - High</b>		<b>335.73</b>	<b>50.10</b>	<b>-</b>	<b>40.80</b>	<b>426.63</b>
<b>Continuation High</b>						
462	Olympic	14.00	3.00	-	-	17.00
<b>Subtotal - Continuation High</b>		<b>14.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>17.00</b>
<b>Necessary Small High</b>						
437	Gateway	2.00	-	-	-	2.00
441	Prospect	2.00	-	-	-	2.00
447	Summit	4.20	-	-	-	4.20
457	Crossroads	2.07	-	-	0.40	2.47
459	Nueva Vista	2.00	-	-	-	2.00
<b>Subtotal - Necessary Small High</b>		<b>12.27</b>	<b>-</b>	<b>-</b>	<b>0.40</b>	<b>12.67</b>

1.0 FTE (Full-Time Equivalent) = one full-time position

\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

Mt. Diablo Unified School District  
Teacher Distribution 2011-12

Site	Level of Restriction: Resource Code:	General Purpose Unrestricted 0000-1999	Special Education Partially Restricted 33XX, 65XX	Other* Partially Restricted 2430, pgm 3151	Special Projects Restricted 2000-9999 (excl. part rest'd)	Adopted Budget FTE
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**Special Education**

705	Bridge	-	6.00	-	-	6.00
708	Alliance In-House Mental Health	-	9.00	-	-	9.00
713	Riverview In-House Mental Health	-	3.00	-	-	3.00
728	Fam First In-Hse Mental Health	-	3.00	-	-	3.00
761	Sunrise In-House Mental Health	-	2.00	-	-	2.00
766	Sunrise Center	-	6.00	-	-	6.00
777	Shadelands Center	-	8.00	-	-	8.00
785	Pleasant Hill In-House Mental Health	-	1.00	-	-	1.00
<b>Subtotal - Special Education</b>		<b>-</b>	<b>38.00</b>	<b>-</b>	<b>-</b>	<b>38.00</b>

**Special Programs**

009	Diablo Day Community School	-	0.60	2.60	-	3.20
021	Home & Hospital	6.00	-	-	-	6.00
044	Horizons: Center for Independent Study	7.00	-	-	-	7.00
048	Gregory Gardens Preschool	-	10.50	-	-	10.50
094	After-School Program	-	-	-	6.21	6.21
<b>Subtotal - Special Programs</b>		<b>13.00</b>	<b>11.10</b>	<b>2.60</b>	<b>6.21</b>	<b>32.91</b>

**District Wide and District Office**

Resr	Prog	Program Description					
0000	0047	General Purpose Intervention	0.60	-	-	-	0.60
0000	0089	Elementary Vocal Music	14.27	-	-	-	14.27
0000	0300	Physical Ed. Prep (4th & 5th Grade)	4.00	-	-	-	4.00
0000	0700	Traveling Teacher periods (Secondary)	0.60	-	-	-	0.60
0000	0700	Teacher (WASC)	0.60	-	-	-	0.60
0000	0700	Teachers (Unallocated)	17.96	-	-	-	17.96
0000	0881	Traveling (Necessary Small High School)	1.00	-	-	-	1.00
6500	1700	Special Day Class/Schools Staffing	-	3.00	-	-	3.00
6500	1811	Resource Staffing	-	4.60	-	-	4.60
6500	1818	DIS - Supplemental - Staffing	-	4.80	-	-	4.80
6500	1819	DIS - Other Specialized - Staffing	-	12.00	-	-	12.00
3181	3082	ARRA Title I, SIG	-	-	-	0.20	0.20
3385	3128	Part C Early Intervention	-	0.20	-	-	0.20
4203	3164	Title III - Limited English Proficiency Student	-	-	-	4.00	4.00
7091	3825	EIA LEP (Economic Impact Aid - Limited English Proficient)	-	-	-	21.01	21.01
9010	3970	Outside Agency (teacher on loan to MDEA)	-	-	2.15	-	2.15
<b>Subtotal - District Wide and District Office</b>			<b>39.03</b>	<b>24.60</b>	<b>2.15</b>	<b>25.21</b>	<b>90.99</b>

<b>Total</b>			<b>1,204.42</b>	<b>226.20</b>	<b>4.75</b>	<b>141.16</b>	<b>1,576.53</b>
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1.0 FTE (Full-Time Equivalent) = one full-time position

\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2011-12

Position	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
			Unrestricted 0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	

**General Fund (Fund 01)**

**MDEA (Mt. Diablo Education Association)**

AUDIOLOGST	AUDIOLOGIST			1.60000				1.60000
NURSE	NURSE	7.15000		2.45000				9.60000
NURSEEXT	NURSE EXTENDED YEAR			1.00000				1.00000
TCHRRESC	RESOURCE SPECIALIST			64.00000				64.00000
SPEECHTHER	SPEECH THERAPIST			38.10000				38.10000
SPEECHEXT	SPEECH THERAPIST EXTENDED YEAR			7.00000				7.00000
TCHRALT	TCHR ALTERNATIVE ED	19.27000						19.27000
TCHRASTVTC	TCHR ASSISTIVE TECHN SPEC			1.00000				1.00000
TCHRPARC	TCHR COACH PAR-BTSA	8.00000						8.00000
TCHRCOSPEC	TCHR COACH/SPECIALIST						9.00000	9.00000
TCHRIS	TCHR INTERVENTION & INSTL SUPP	18.90000				0.60000	17.67000	37.17000
LIBRARIAN	TCHR LIBRARY MEDIA	17.90000					0.19000	18.09000
TCHRPARL	TCHR PAR-BTSA LEADER	1.00000						1.00000
TCHRREAD	TCHR READING FIRST						0.75000	0.75000
TCHRSEC	TCHR SECONDARY	592.63250					48.54000	641.17250
TCHRSECMUS	TCHR SECONDARY SCH INSTR MUSIC	12.74000						12.74000
TCHRSECVOC	TCHR SECONDARY VOCAL MUSIC	3.41000						3.41000
TCHRADPTPE	TEACHER ADAPTIVE PE			4.20000				4.20000
TCHRAFTR	TEACHER AFTER SCHOOL PROG						7.20600	7.20600
TCHRAUG	TEACHER AUG/ALT COMM SPEC			1.20000				1.20000
TCHRCIS	TEACHER CNTR FOR IND STUDY	7.00000						7.00000
TCHRCOMDAY	TEACHER COMM DAY SCHOOL					2.00000		2.00000
TCHRCONT	TEACHER CONTINUATION	14.00000						14.00000
TCHRDIS	TEACHER DIS			16.50000				16.50000
TCHRELVOC	TEACHER ELEM VOCAL MUSIC	14.27000					0.10000	14.37000
TCHRELEM	TEACHER ELEMENTARY	517.00000					27.67450	544.67450
TCHRESL	TEACHER ESL						29.41900	29.41900
TCHRLOAN	TEACHER ON LOAN					2.14754		2.14754
TCHROTHCLS	TEACHER OTHER CLASSROOM	1.20000						1.20000
TCHRPREP	TEACHER PE PREP	4.00000						4.00000
TCHRROP	TEACHER ROP						9.80000	9.80000
TCHRSDC	TEACHER SDC			140.70000				140.70000
<b>Subtotal - MDEA (General Fund)</b>			<b>1,238.47250</b>	<b>277.75000</b>	<b>-</b>	<b>4.74754</b>	<b>150.34950</b>	<b>1,671.31954</b>

**MDSPA (Mt. Diablo School Psychologists Association)**

BEHAVHLTH1	BEHAVIOR HEALTH SPECIALIST I						15.00000	15.00000
BEHAVHLTH2	BEHAVIOR HEALTH SPECIALIST II						11.00000	11.00000
PSYCHOLGST	PSYCHOLOGIST	1.69000		22.10000			10.61000	34.40000
<b>Subtotal - MDSPA (General Fund)</b>			<b>1.69000</b>	<b>22.10000</b>	<b>-</b>	<b>-</b>	<b>36.61000</b>	<b>60.40000</b>

**CSEA (California School Employees Association)**

ASTVTECH	ASSISTIVE TECHNOLOGY ASST			1.75000				1.75000
AHI	ASST TO THE HEARING IMPAIRED			8.99375			0.50000	9.49375
AHI2	ASST TO THE HEARING IMPD 2			2.68750				2.68750
CAMPUSUP	CAMPUS SUPERVISOR I	15.37500					0.37500	15.75000
CAMPUSUP2	CAMPUS SUPERVISOR II	10.35000					0.75000	11.10000
CHILDATT1	CHILD ATTENDANT	4.50000						4.50000
CHILDATT2	CHILD ATTENDANT II	2.25000						2.25000
COMSVCA	COMMUNITY SERVICE ASSISTANT	3.41250					5.37500	8.78750
EDINT	EDUCATIONAL INTERPRETER			13.11250				13.11250
HLTHASST	HEALTH ASST-LVN SP ED-IEP	2.50000		3.23500				5.73500
IACOMP	INST ASST COMPUTER						2.46250	2.46250
IAVIS1	INST ASST VISUALLY IMPAIRED I			2.67500				2.67500
IA	INSTRUCTIONAL ASSISTANT						10.58750	10.58750
IABIL	INSTRUCTIONAL ASSISTANT-BIL	0.62500					1.47500	2.10000
JOBDEVLV	JOB DEVELOPER COACH			3.00000				3.00000
RESRCWRK	RESOURCE WRKR SCHOOL/FAMILY						1.25500	1.25500
SEA1IEP1	SEA1 IEP 1 EXTRA DAY			1.50000				1.50000
SEA2CLS1	SEA2 CLS 1 EXTRA DAY			11.25000				11.25000
SEA2IEP1	SEA2 IEP 1 EXTRA DAY			0.75000				0.75000
SRIAPE	SENIOR INST ASST PHYSICAL EDUC	6.00000						6.00000
SRIA	SENIOR INSTRUCTIONAL ASSISTANT	2.37500					9.22500	11.60000
SEA1CLS	SPEC ED ASST I CLASSROOM			54.25000				54.25000
SEA1IEP	SPEC ED ASST I IEP			25.63875				25.63875
SEA2CLS	SPEC ED ASST II CLASSROOM			132.58250				132.58250
SEA2IEP	SPEC ED ASST II IEP			28.78500				28.78500
SPEDTRAN	SPECIAL ED TRANSPORTATION ASST					4.37500		4.37500
SEAGENED3	SPECIAL ED/GENERAL ED ASST III			6.81250				6.81250
<b>Subtotal - CSEA (General Fund)</b>			<b>47.38750</b>	<b>297.02250</b>	<b>4.37500</b>	<b>-</b>	<b>32.00500</b>	<b>380.79000</b>

**Local One - Clerical/Secretarial/Technical**

1.0 FTE (Full-Time Equivalent) = one full-time position

\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2011-12

Position	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
			0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	
ACCOUNT120	ACCOUNTANT-12 MO		0.93750					0.93750
ADACTAB115	AD ED ACCTABILITY SPEC-11.5 MO						0.03750	0.03750
ADACTSP115	AD ED ACCTG SPECIALIST-11.5 MO						0.04313	0.04313
ADMSEC115	ADMIN SECRETARY-11.5 MO		3.75000	0.57188			0.36563	4.68751
ADMSEC2115	ADMIN SECTY II-11.5 MO		1.50000				0.37500	1.87500
ATTSRC115	ATTEND STD REC COORD-11.5 MO		0.93750					0.93750
ATTSEC110	ATTENDANCE SECRETARY-11 MO		14.00000					14.00000
AUTOCAD115	AUTOCAD DRAFT/PLAN RM TEC-11.5				0.04687			0.04687
BENSPEC120	BENEFITS SPECIALIST-12 MO		0.93750					0.93750
BUYER115	BUYER-11.5 MO		0.93750					0.93750
CARADV100	CAREER COLLEGE ADVISOR-10 MO		6.12500					6.12500
CHWLF105	CHLD WELFARE&ATTND LIA-10.5 MO		2.81250				0.93750	3.75000
COMSC105	COMMUNITY SCHL COORD-10.5 MO						0.22500	0.22500
COMSC095	COMMUNITY SCHL COORD-9.5 MO						1.50000	1.50000
COMSCSDO	COMMUNITY SCHL COORDINATOR SDO						0.93750	0.93750
COMPPOP115	COMPUTER OPERATOR-11.5 MO		0.93750					0.93750
ELEMSEC100	ELEMENTARY SCHOOL SECTY-10 MO		24.50000					24.50000
FISAN120	FISCAL ANALYST I-12 MO		1.40626	0.93750	0.46875			2.81251
FISAN2120	FISCAL ANALYST II-12 MO		0.23438				0.70314	0.93752
IMA2105	INST MEDIA ASST II-10.5 MO		5.37500					5.37500
IMA105	INSTR MEDIA ASST I-10.5 MO		2.35000					2.35000
INTACLK120	INTER ACCOUNT CLERK-12 MO		3.75000					3.75000
INTACLK095	INTER ACCOUNT CLERK-9.5 MO						0.17500	0.17500
INTYP115	INTER TYPIST CLERK 11.5 MONTHS		0.93750		0.93750			1.87500
INTYP100	INTER TYPIST CLERK-10 MO		0.48750				0.80000	1.28750
INTYP095	INTER TYPIST CLERK-9.5 MO		0.75000				1.25000	2.00000
BUYERLD115	LEAD BUYER-11.5 MO		0.93750					0.93750
MAIL100	MAIL CLERK 10 MONTHS		0.50000					0.50000
MAIL115	MAIL CLERK 11.5 MONTHS		0.93750					0.93750
MEDIA115	MEDIA SVC ASST I-11.5 MO		0.93750					0.93750
NSHCLER100	NSHS CLERICAL SUPPORT-10 MO		0.47500					0.47500
PAYAN120	PAYROLL ANALYST-12 MO		2.34375					2.34375
PERSAST120	PERSONNEL ASSISTANT-12 MO		4.68750					4.68750
PRINCLK115	PRINCIPAL CLERK-11.5 MONTH		0.93750					0.93750
PRMOM100	PRINCIPAL SCHL OFC MGR 10 MO		1.87500					1.87500
PRMOM110	PRINCIPAL SCHL OFC MGR 11 MO		0.93750					0.93750
PRMOM115	PRINCIPAL SCHL OFC MGR 11.5 MO		5.62500					5.62500
PRINTCO115	PRINT COMP/EQUIP OPER-11.5 MO		0.93750					0.93750
PRINTFI115	PRINT FINISHER-11.5 MO		0.93750					0.93750
PROGAN120	PROGRAM ANALYST-12 MO		0.46875					0.46875
HSREG110	REGISTRAR-HIGH SCHOOL-11 MO		6.12500					6.12500
SOM100	SCHOOL OFFICE MANAGER 10 MNTHS					0.93750		0.93750
SOM105	SCHOOL OFFICE MANAGER 10.5 MO		26.25000	1.87500				28.12500
SOM115	SCHOOL OFFICE MANAGER 11.5 MO			0.93750				0.93750
SECTY100	SECRETARY 10 MONTHS		0.15000	0.93750			1.81250	2.90000
SECTY105	SECRETARY 10.5 MONTHS		18.37500				0.87500	19.25000
SECTY115	SECRETARY 11.5 MONTHS		0.47500	0.93750	0.93750		2.35000	4.70000
SECTYSDO	SECRETARY SDO			0.75000				0.75000
SECDISP115	SECURITY OPERATOR DISP CL-11.5		2.81250					2.81250
SRACLK115	SENIOR ACCOUNT CLERK-11.5 MO				0.93750		0.93750	1.87500
SRACLK120	SENIOR ACCOUNT CLERK-12 MO		3.75000	0.56250				4.31250
SRMOM115	SENIOR SCHOOL OFC MGR-11.5 MO		8.43750					8.43750
SRSEC105	SENIOR SECRETARY 10.5 MONTHS		0.11250				1.76250	1.87500
SRSEC110	SENIOR SECRETARY 11 MONTHS						0.93750	0.93750
SRSEC115	SENIOR SECRETARY 11.5 MONTHS		1.87140	1.87500			3.75000	7.49640
SRTYP115	SENIOR TYPIST CLERK 11.5 MNTHS		1.50626		1.78125			3.28751
SRTYP095	SENIOR TYPIST CLERK 9.5 MONTHS		0.47500					0.47500
STRES100	STUDENT RESOURCE TECH-10 MO		5.25000					5.25000
SWBRD115	SWITCHBOARD OPERATOR-11.5 MO		0.93750					0.93750
TESTASO115	TEST PROGRAM ASSOCIATE-11.5 MO		0.93750					0.93750
HSTREAS110	TREASURER HIGH SCHOOL-11 MO		5.25000					5.25000
TYPCLK095	TYPIST CLERK-9.5 MO		0.43750				0.47500	0.91250
TYPCLKSDO	TYPIST CLERK-SDO						0.25000	0.25000
<b>Subtotal - CST (General Fund)</b>			<b>178.35580</b>	<b>9.38438</b>	<b>5.10937</b>	<b>0.93750</b>	<b>20.49940</b>	<b>214.28645</b>

**Local One - Maintenance & Operations**

BUSDTRN	BUS DRIVER TRAINER				1.87500			1.87500
BUSDINST	BUS DRIVER/DELEG INSTRUCTOR				0.62500			0.62500
CARPENTER	CARPENTER				4.00000			4.00000
COMPEQTECH	COMPER OFFICE EQUIP TECH		1.00000					1.00000
CUSTLW1	CUSTODIAL LEADWORKER I		6.65000		0.35000			7.00000
CUSTLW2	CUSTODIAL LEADWORKER II		8.55000		0.45000			9.00000
CUSTLWRV	CUSTODIAL LEADWORKER ROVING2		1.00000					1.00000
CUSTODIAN	CUSTODIAN		14.90000		1.10000			16.00000
ELHEADCUS	CUSTODIAN ELEM HEAD		29.45000	0.95000	1.60000			32.00000

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Full-Time Equivalent (FTE) by Fund and Employee Group 2011-12

Position	Position Description	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
		Unrestricted 0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	
CUSTPM	CUSTODIAN PM	67.76875	0.62500				68.39375
CUSTPMRV	CUSTODIAN PM ROVING	2.00000					2.00000
ELECTSRLW	ELECT/ELECTRONIC SR LEADWORKER			1.00000			1.00000
ELECTRCN	ELECTRICIAN			2.00000			2.00000
MECHSRLW	ELECTRO MECHANICAL SR LEADWRK			1.00000			1.00000
ELMECHTECH	ELECTRO-MECHANICAL TECH			4.00000			4.00000
ELECTROTEC	ELECTRONIC TECH			1.00000			1.00000
EQUIPMECH	EQUIPMENT MECH	1.00000					1.00000
FIRESYSTEC	FIRE SYSTEMS TECHNICIAN			1.00000			1.00000
SRGENMTC	GENERAL MAINTENANCE WRK SR			1.00000			1.00000
GENMTCWK	GENERAL MAINTENANCE WORKER			2.00000			2.00000
GLAZCARP	GLAZIER/CARPENTER			1.00000			1.00000
GRNDEQOP	GROUNDS EQUIPMENT OPERATOR	2.00000					2.00000
GRNDSRLW	GROUNDS SR LEADWORKER	1.00000					1.00000
GRNDKEEPR	GROUNDSKEEPER	1.87500					1.87500
HEATEQUIP	HEATING EQUIP LUB-SVCE TECH			1.00000			1.00000
INVENTORY	INVENTORY & MAT'LS STOREKEEPER			1.00000			1.00000
LOCKCARP	LOCKSMITH-CARPENTER			1.00000			1.00000
MECHTECHLW	MECHANICAL SERV TECH LEADWORKR			2.00000			2.00000
MECHTECH	MECHANICAL SERVICE TECHNICIAN			5.00000			5.00000
EQUIPOPER	MEDIUM EQUIPMENT OPERATOR	4.50000				0.50000	5.00000
TECHNET1	NETWORK TECHNICIAN I	7.73750		1.26250			9.00000
TECHNET2	NETWORK TECHNICIAN II	0.85000		0.15000			1.00000
TECHNET3	NETWORK TECHNICIAN III	0.50000		0.50000			1.00000
PAINTER	PAINTER			3.00000			3.00000
PLWLDSSLW	PLUM/WELD GEN MAINT SR LDWKR			1.00000			1.00000
PLUMBER	PLUMBER			1.00000			1.00000
RESCNSCORD	RESOURCE CONSERVATION COORD	0.50000		0.50000			1.00000
ROOFER	ROOFER			1.00000			1.00000
BUSDRIVER	SCHOOL BUS DRIVER			56.87500			56.87500
SECURITYWK	SECURITY OPERATIONS WORKER	4.00000					4.00000
SITETE1100	SITE SUPPORT TECH I 10 MONTH					2.95000	2.95000
SITETE2100	SITE SUPPORT TECH II 10 MONTH			2.56250		2.32357	4.88607
SPRNKTECH	SPRINKLER TECHNICIAN			1.00000			1.00000
BUILDSSLW	SR BUILDING TRADES LEADWORKER			1.00000			1.00000
HELPDESK	TECH CUSTOMER HELP DESK TECH	4.00000					4.00000
HELPDESKSE	TECH HELP DESK SPECIAL ED		1.00000				1.00000
TECHTELEC	TELECOMMUNICATIONS TECHNICIAN	0.50000		0.50000			1.00000
VEHTECH2	VEHICLE SERVICE TECH II			1.00000			1.00000
TRUCKDR	WAREHOUSE TRUCK DRIVER	2.00000					2.00000
WHSELW	WAREHOUSE LEADWORKER	1.00000					1.00000
WELDER	WELDER			1.00000			1.00000
<b>Subtotal - M&amp;O (General Fund)</b>		<b>162.78125</b>	<b>2.57500</b>	<b>106.35000</b>	<b>-</b>	<b>5.77357</b>	<b>277.47982</b>

**Confidentials**

ADMASTCF	ADMIN ASSISTANT CONF	3.00000	1.00000				4.00000
ADMASTSUP	ADMIN ASST TO SUPT CONF	1.00000					1.00000
CREDANL	CREDENTIAL ANALYST	2.00000					2.00000
EERSP	EMPL-EMPLOYEE REL SPECIALIST	1.00000					1.00000
SRPERSSP	PERSONNEL SPEC SR CONF	2.00000					2.00000
PERSSPCF	PERSONNEL SPECIALIST CONF	1.00000					1.00000
<b>Subtotal - Confidentials (General Fund)</b>		<b>10.00000</b>	<b>1.00000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11.00000</b>

**Management**

*Certificated Management*

ADMELSED	ADM EL & SED STUDENT SUPPORT					1.00000	1.00000
ADMAFTSC	ADMIN AFTER SCHOOL PROG					1.00000	1.00000
ADMCOMDAY	ADMIN COMMUNITY DAY SCHOOL				1.00000		1.00000
ADMDISPUTE	ADMIN DISP RES		1.00000				1.00000
ADMNSHS	ADMIN NEC SMALL HIGH SCHOOL	1.95177				0.04823	2.00000
ADMCLS	ADMIN SCHOOL LINKED SERVICES	0.10000				0.90000	1.00000
ADMSCHSUPP	ADMIN SCHOOL SUPPORT	1.05000				3.95000	5.00000
ADMINSDC	ADMIN SPECIAL DAY CLASS		1.00000				1.00000
ADMVPNSH	ADMIN VP NEC SMALL HIGH SCHOOL	2.00000					2.00000
ADIRCSS	ASST DIR CATEG & SCHL SUPPORT	0.20000				0.80000	1.00000
ASUPSAS	ASST SUP ST ACHIEV & SCHL SUPP	1.00000					1.00000
ASUPPERS	ASST SUPT PERSONNEL	1.00000					1.00000
ASUPSPED	ASST SUPT PUPIL SVCS/SPEC ED		1.00000				1.00000
ADIRSTDSVC	AST DIR STUDENT SVCS/SPEC ED	0.60000				0.40000	1.00000
BEHPGMGR	BEHAVIORIST PROGRAM MANAGER		1.00000				1.00000
CORDST68	COORDINATOR STD-COMM 6-8	10.80000				0.20000	11.00000
CORDST912	COORDINATOR STD-COMM 9-12	12.20000				2.00000	14.20000
DIRADED	DIRECTOR ADULT-CONT-CAREER ED					0.06000	0.06000
DIRELSUPP	DIRECTOR ELEMENTARY SUPPORT	0.30000				0.70000	1.00000
DIRPERS	DIRECTOR PERSONNEL SERVICES	1.00000					1.00000

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Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2011-12

Position	Position Description	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
		Unrestricted 0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	
DIRSECSUPP	DIRECTOR SECONDARY SUPPORT	0.25000				0.75000	1.00000
DIRSTD SVC	DIRECTOR STUDENT SERVICES	1.00000					1.00000
PRINCONT	PRINCIPAL CONTINUATION SCHOOL	1.00000					1.00000
PRINELEM	PRINCIPAL ELEMENTARY SCHOOL	27.80000	0.20000				28.00000
PRINHIGH	PRINCIPAL HIGH SCHOOL	6.00000					6.00000
PRINMIDD	PRINCIPAL MIDDLE SCHOOL	9.00000					9.00000
PRINSPED	PRINCIPAL SPECIAL ED		1.00000				1.00000
PROGSPECSB	PROG SPEC CAT PGMS SITE BASED					4.00000	4.00000
PGMSPEX	PROGR SPEC SPEC ED EXT YEAR		1.00000				1.00000
PROGSPED	PROGRAM SPECIALIST SPEC ED		5.10000				5.10000
SOCWRKSP	SOCIAL WORK SPECIALIST					2.00000	2.00000
SUPERINTEN	SUPERINTENDENT	1.00000					1.00000
VPCONT	VICE PRIN CONTINUATION SCHOOL	2.00000					2.00000
VPHIGH	VICE PRINCIPAL HIGH SCHOOL	15.00000					15.00000
VPMIDD	VICE PRINCIPAL MIDDLE SCHOOL	7.00000					7.00000
<b>Subtotal - Certificated Management</b>		<b>102.25177</b>	<b>11.30000</b>	<b>-</b>	<b>1.00000</b>	<b>17.80823</b>	<b>132.36000</b>
<i>Classified Management</i>							
AREAMGR	AREA FACILITY MANAGER	2.10000		0.30000			2.40000
ASGENCOUNS	ASSOCIATE GENERAL COUNSEL	1.00000					1.00000
ASBLDGMGR	ASST BUILDING & GROUNDS MGR	0.90000		0.10000			1.00000
BUILDGRMGR	BUILDING & GROUNDS MANAGER	0.40000		0.60000			1.00000
BUSDRTD	BUS DRIVER TRAINER/DISPATCHER			1.00000			1.00000
CHIEFACCT	CHIEF ACCOUNTANT	1.00000					1.00000
CFO	CHIEF FINANCIAL OFFICER	1.00000					1.00000
CNSTMGR1	CONSTRUCTION MANAGER I			0.10000			0.10000
DATAADMIN	DATABASE ADMINISTRATOR	2.00000				1.00000	3.00000
DIRFORC	DIR FACILITIES OPS & RES CONS	0.10000		0.90000			1.00000
DIRDEV	DIRECTOR OF DEVELOPMENT	1.00000					1.00000
DIRTIS	DIRECTOR TECHN & INFOR SERVICE	1.00000					1.00000
DIRTECH	DIRECTOR TECHNOLOGY SUPPORT	1.00000					1.00000
DISPATCHER	DISPATCHER			1.00000			1.00000
BEHMGTSPEC	EDUC CONS/BEHAV MGMT SPEC		3.00000				3.00000
GENCOUNSEL	GENERAL COUNSEL	1.00000					1.00000
ISPRJMGR	INTEGRATED SYSTEMS PROJECT MGR	1.00000					1.00000
OCCTHMGR	OCCUPATIONAL & PHYS THERAPY MG		1.00000				1.00000
OCCTHERAP	OCCUPATIONAL THERAPIST		3.00000				3.00000
PARENTLIA	PARENT LIAISON		1.00000				1.00000
PAYROLLMGR	PAYROLL MANAGER	1.00000					1.00000
PERSYSMGR	PERSONNEL SYSTEMS MGR	1.00000					1.00000
RESRCHMGR	RESEARCH MANAGER	1.00000					1.00000
BUSDRIVIN	SCHOOL BUS DRIVER INSTRUCTOR			1.00000			1.00000
SUPPRINT	SUPERVISOR PRINT SHOP	1.00000					1.00000
SUPTRDSR	SUPERVISOR SR TRADES			1.00000			1.00000
SUPTRADES	SUPERVISOR TRADES			0.80000			0.80000
SUPWAREHS	SUPERVISOR WAREHOUSE	1.00000					1.00000
SUPACCT	SUPV ACCOUNTING	1.00000					1.00000
CORDTRANS	TRANSPORTATION SVCS COORD			1.00000			1.00000
<b>Subtotal - Classified Management</b>		<b>19.50000</b>	<b>8.00000</b>	<b>7.80000</b>	<b>-</b>	<b>1.00000</b>	<b>36.30000</b>
<b>Subtotal - Management (General Fund)</b>		<b>121.75177</b>	<b>19.30000</b>	<b>7.80000</b>	<b>1.00000</b>	<b>18.80823</b>	<b>168.66000</b>
<b>Board of Education</b>							
BOARD	BOARD MEMBER	5.00000					5.00000
<b>Subtotal - Board of Education (General Fund)</b>		<b>5.00000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.00000</b>
<b>Other</b>							
PSYCHINT	PSYCHOLOGIST INTERN	0.60000	1.20000			3.20000	5.00000
TCHRRJOTC	TEACHER JROTC				4.00000		4.00000
<b>Subtotal - Other (General Fund)</b>		<b>0.60000</b>	<b>1.20000</b>	<b>-</b>	<b>4.00000</b>	<b>3.20000</b>	<b>9.00000</b>
<b>Total - General Fund</b>		<b>1,766.03882</b>	<b>630.33188</b>	<b>123.63437</b>	<b>10.68504</b>	<b>267.24570</b>	<b>2,797.93581</b>

**Eagle Peak Charter School Fund** (County Fund 80, SACS Fund 09)

<b>Other</b>							
DIRCHART	DIRECTOR CHARTER SCHOOL	1.00000					1.00000
INSTRCHRT	INSTRUCTOR CHARTER (CLASSIF)	1.33571					1.33571
SOMCHART	OFFICE MGR CHARTER SCHOOL	0.75000					0.75000
TCHRCHRT	TEACHER CHARTER	5.00000					5.00000
TCHRNWCHRT	TEACHER EGL PK NEW SALARY SCHD	6.00000					6.00000
<b>Subtotal - Other (Eagle Peak Charter School Fund)</b>		<b>14.08571</b>					<b>14.08571</b>
<b>Total - Eagle Peak Charter School Fund</b>		<b>14.08571</b>					<b>14.08571</b>

1.0 FTE (Full-Time Equivalent) = one full-time position  
\*Other Partially Restricted includes JROTC, Community Day School, and MDEA on Loan

Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2011-12

Position	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
			Unrestricted 0000-1999	Partially Restricted 33XX, 65XX	Partially Restricted 7230, 7240, 8150	Partially Restricted 2430, prog. 3151	Restricted 2000-9999 (excl. part rest'd)	

**Adult Education Fund** (County Fund 70, SACS Fund 11)

**CSEA (California School Employees Association)**

CAMPSPADED	CAMPUS SUPERV ADULT ED		1.12500					1.12500
SRIA ADED	SR IA ADULT EDUCATION		8.29375					8.29375
<b>Subtotal - CSEA (Adult Education Fund)</b>			<b>9.41875</b>					<b>9.41875</b>

**Local One - Clerical/Secretarial/Technical**

ADACTAB115	AD ED ACCTABILITY SPEC-11.5 MO		0.90000					0.90000
ADACTSP115	AD ED ACCTG SPECIALIST-11.5 MO		0.89438					0.89438
ADFISAN115	AD ED FISCAL ANALYST-11.5 MO		0.93750					0.93750
ADSOM115	AD ED SCHOOL OFC MGR-11.5 MO		0.93750					0.93750
ADMSEC115	ADMIN SECRETARY-11.5 MO		0.93750					0.93750
ATTSRA115	ATTEND STDN RECORD AST-11.5 MO		0.93750					0.93750
COMSC105	COMMUNITY SCHL COORD-10.5 MO		0.22500					0.22500
SECTY115	SECRETARY 11.5 MONTHS		5.31250					5.31250
SRTYP115	SENIOR TYPIST CLERK 11.5 MNTHS		1.87500					1.87500
<b>Subtotal - CST (Adult Education Fund)</b>			<b>12.95688</b>					<b>12.95688</b>

**Local One - Maintenance & Operations**

TECHNET1	NETWORK TECHNICIAN I		1.00000					1.00000
<b>Subtotal - M&amp;O (Adult Education Fund)</b>			<b>1.00000</b>					<b>1.00000</b>

**Management**

*Certificated Management*

ADIRADED	ASST DIR ADULT/CONT/CAR		1.00000					1.00000
DIRADED	DIRECTOR ADULT-CONT-CAREER ED		0.94000					0.94000
VPADED	VICE PRINCIPAL ADULT ED		2.00000					2.00000
<b>Subtotal - Management (Adult Education Fund)</b>			<b>3.94000</b>					<b>3.94000</b>

**Other**

CORDADED	ADULT TEACHER COORDINATOR		5.65000					5.65000
<b>Subtotal - Other (Adult Education Fund)</b>			<b>5.65000</b>					<b>5.65000</b>
<b>Total - Adult Education Fund</b>			<b>32.96563</b>					<b>32.96563</b>

**Food Services Fund** (County Fund 46, SACS Fund 13)

**Local One - Clerical/Secretarial/Technical**

ADMSEC115	ADMIN SECRETARY-11.5 MO		0.93750					0.93750
FSINFO110	FOOD SVC INFO SYS COORD-11 MO		0.93750					0.93750
SRACLK120	SENIOR ACCOUNT CLERK-12 MO		0.28125					0.28125
SRTYP095	SENIOR TYPIST CLERK 9.5 MONTHS		0.93750					0.93750
<b>Subtotal - CST (Food Services Fund)</b>			<b>3.09375</b>					<b>3.09375</b>

**Local One - Maintenance & Operations**

CASHIER	CASHIER		0.75000					0.75000
CASHIERA	CASHIER ASSISTANT		0.62500					0.62500
FSA1	FOOD ASSISTANT I		38.84375					38.84375
FSA2	FOOD ASSISTANT II		4.93750					4.93750
FSA3	FOOD ASSISTANT III		25.28125					25.28125
FSCORD	FOOD SERVICE COORDINATOR		1.00000					1.00000
COOKINST	FOOD SVC COOK/BAKING INSTRUCTR		1.68750					1.68750
FSPRODIN	FOOD SVC PRODUCTION INSTRUCTOR		0.75000					0.75000
FSTRNAST	FOOD TRANSPORT ASSISTANT		7.71875					7.71875
FSTRNSDR	FOOD TRANSPORT DRIVER		2.31250					2.31250
<b>Subtotal - M&amp;O (Food Services Fund)</b>			<b>83.90625</b>					<b>83.90625</b>

**Supervisory**

FSMGPRIN	FOOD SERV PRINCIPAL MGR		6.93750					6.93750
FSMGPROD	FOOD SERV PRODUCTION MANAGER		1.00000					1.00000
FSMGR	FOOD SERVICE MANAGER		9.81250					9.81250
FSMGRSR	FOOD SERVICE MANAGER SR		11.00000					11.00000
<b>Subtotal - Supervisory (Food Services Fund)</b>			<b>28.75000</b>					<b>28.75000</b>

**Management**

*Classified Management*

DIRFDSVC	DIRECTOR FOOD SERVICES		1.00000					1.00000
SUPFDSVC12	SUPV FOOD SERVICE 12 MONTHS		3.00000					3.00000
<b>Subtotal - Management (Food Services Fund)</b>			<b>4.00000</b>					<b>4.00000</b>
<b>Total - Food Services Fund</b>			<b>119.75000</b>					<b>119.75000</b>

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Mt. Diablo Unified School District  
Full-Time Equivalent (FTE) by Fund and Employee Group 2011-12

Position	Position Description	Level of Restriction: Resource Code:	General Purpose	Special Education	Maintenance & Transportation	Other*	Special Projects	Adopted Budget FTE
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**Measure C 2010 Series A Fund** (County Funds 16 and 17, SACS Fund 21)

**Local One - Clerical/Secretarial/Technical**

AUTOCAD115	AUTOCAD DRAFT/PLAN RM TEC-11.5		0.89063					0.89063
SECTY115	SECRETARY 11.5 MONTHS		0.93750					0.93750
<b>Subtotal - CST (Measure C Fund)</b>			<b>1.82813</b>					<b>1.82813</b>

**Local One - Maintenance & Operations**

TECHNET2	NETWORK TECHNICIAN II		1.00000					1.00000
<b>Subtotal - M&amp;O (Measure C Fund)</b>			<b>1.00000</b>					<b>1.00000</b>

**Management**

*Classified Management*

AREAMGR	AREA FACILITY MANAGER		0.60000					0.60000
APRJPGMMGR	ASST PROJECT-PROGRAM MANAGER		3.00000					3.00000
CNSTMGR1	CONSTRUCTION MANAGER I		0.90000					0.90000
CNSTMGR2	CONSTRUCTION MANAGER II		1.00000					1.00000
PROJCORD	PROJECT COORDINATOR		1.00000					1.00000
SUPTRADES	SUPERVISOR TRADES		0.20000					0.20000
<b>Subtotal - Management (Measure C Fund)</b>			<b>6.70000</b>					<b>6.70000</b>
<b>Total - Measure C 2010 Series A Fund</b>			<b>9.52813</b>					<b>9.52813</b>

**Developer Fee Fund** (County Fund 11 and 21, SACS Fund 25)

**Local One - Clerical/Secretarial/Technical**

SRACLK120	SENIOR ACCOUNT CLERK-12 MO		0.65625					0.65625
<b>Subtotal - CST (Developer Fee Fund)</b>			<b>0.65625</b>					<b>0.65625</b>
<b>Total - Developer Fee Fund</b>			<b>0.65625</b>					<b>0.65625</b>

**State School Building Fund - Proposition 55** (County Fund 33 to 35, SACS Fund 35)

**Local One - Clerical/Secretarial/Technical**

SECTY100	SECRETARY 10 MONTHS		0.93750					0.93750
<b>Subtotal - CST (State School Building Fund)</b>			<b>0.93750</b>					<b>0.93750</b>
<b>Total - State School Building Fund - Proposition 55</b>			<b>0.93750</b>					<b>0.93750</b>

**Measure A Operating Fund** (County Fund 12, SACS Fund 49)

**Local One - Maintenance & Operations**

ELECTROTEC	ELECTRONIC TECH		1.00000					1.00000
GRNDKEEPR	GROUNDSKEEPER		3.12500					3.12500
GRNDGARD	GROUNDSKEEPER GARDENER		6.00000					6.00000
PLANNER	PLANNER		1.00000					1.00000
PLUMBER	PLUMBER		1.00000					1.00000
<b>Subtotal - M&amp;O (Measure A Operating Fund)</b>			<b>12.12500</b>					<b>12.12500</b>
<b>Total - Measure A Operating Fund</b>			<b>12.12500</b>					<b>12.12500</b>

<b>Total - All Funds</b>	<b>1,956.08704</b>	<b>630.33188</b>	<b>123.63437</b>	<b>10.68504</b>	<b>267.24570</b>	<b>2,987.98403</b>
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