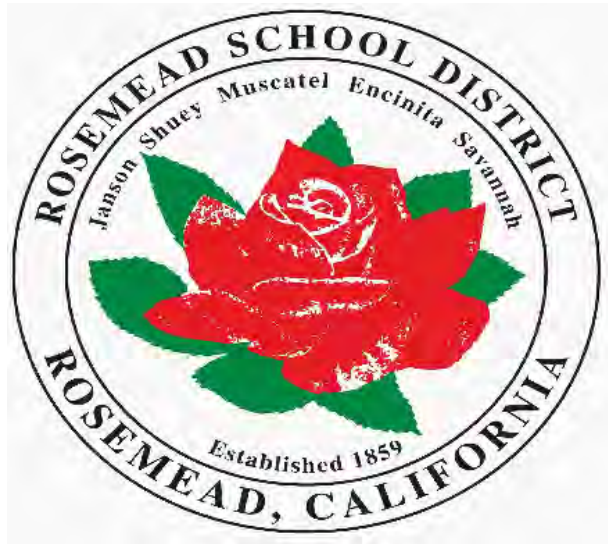


ROSEMEAD SCHOOL DISTRICT

2010-2011 Revised Budget



MISSION OF THE ROSEMEAD SCHOOL DISTRICT

The Rosemead School District provides a challenging academic learning environment, which encourages lifelong learning. In partnership with parents and the community, our mission is to nurture the intellectual, aesthetic, physical, emotional, and ethical growth of each child to be prepared for new horizons.

September 21, 2010

The data contained herein is subject to change and represents our best estimates based on information available at this time.

POLICY CONCERNS:

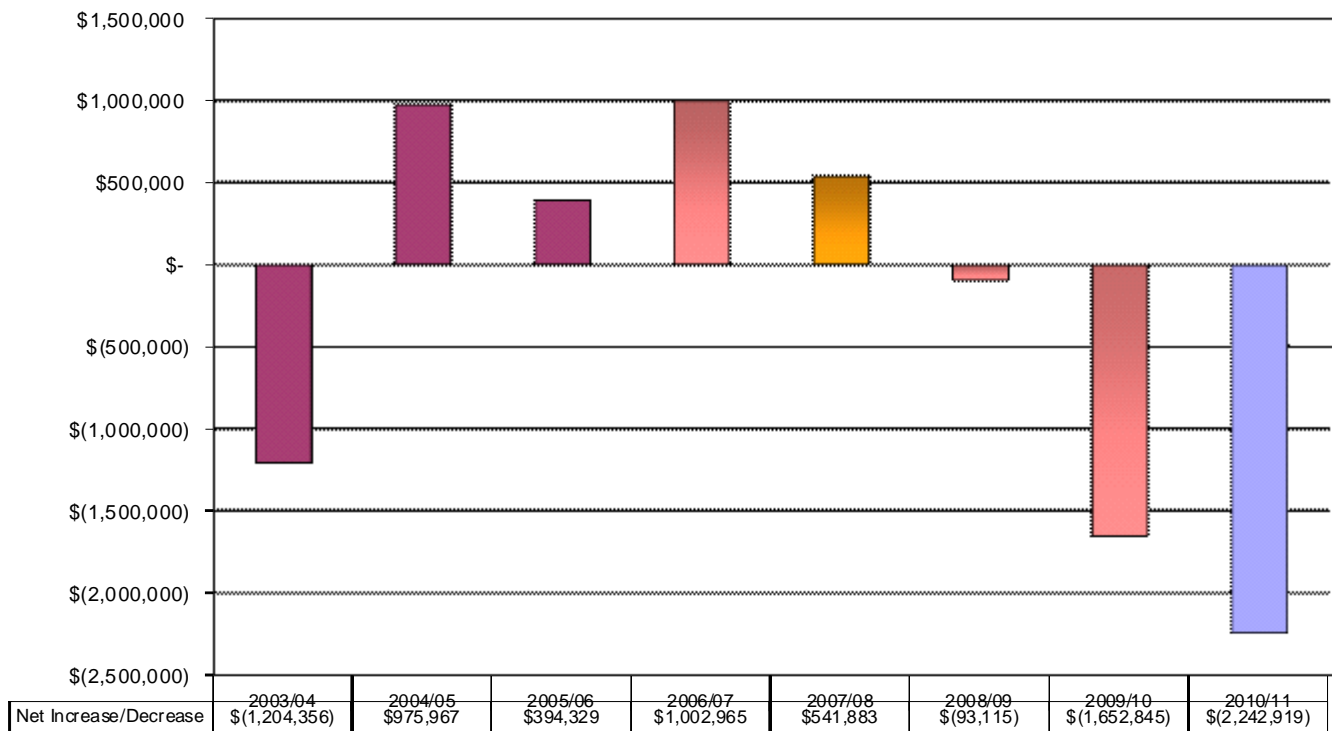
The purpose of this set of budget assumptions is to provide the District with an infrastructure for preparing the 2010-2011 budgets. The predominant influence in the following assumptions is the Governor's Proposed Budget for the State of California. Other assumptions will be based upon District input and previous yearly trends as well as external sources when appropriate.

The District made an effort to reverse the deficit spending in 2002-2003 and 2003-2004 into surplus in 2004-2005, 2005-2006, 2006-2007 and 2007-08. The 2008-2009 deficit spending dipped into the previous year's positive balance from the Categorical Programs.

Due to the personnel cost increases, state budget cuts and declining enrollment, the estimated 2010-2011 deficit level needs to be reduced. The district will continue implementing its recovery plan to address this problem.

The state is funding school districts now for 175 days (not 180 student days). The state continues with permissive to local districts to add days if funds are available.

Changes In Fund Balance



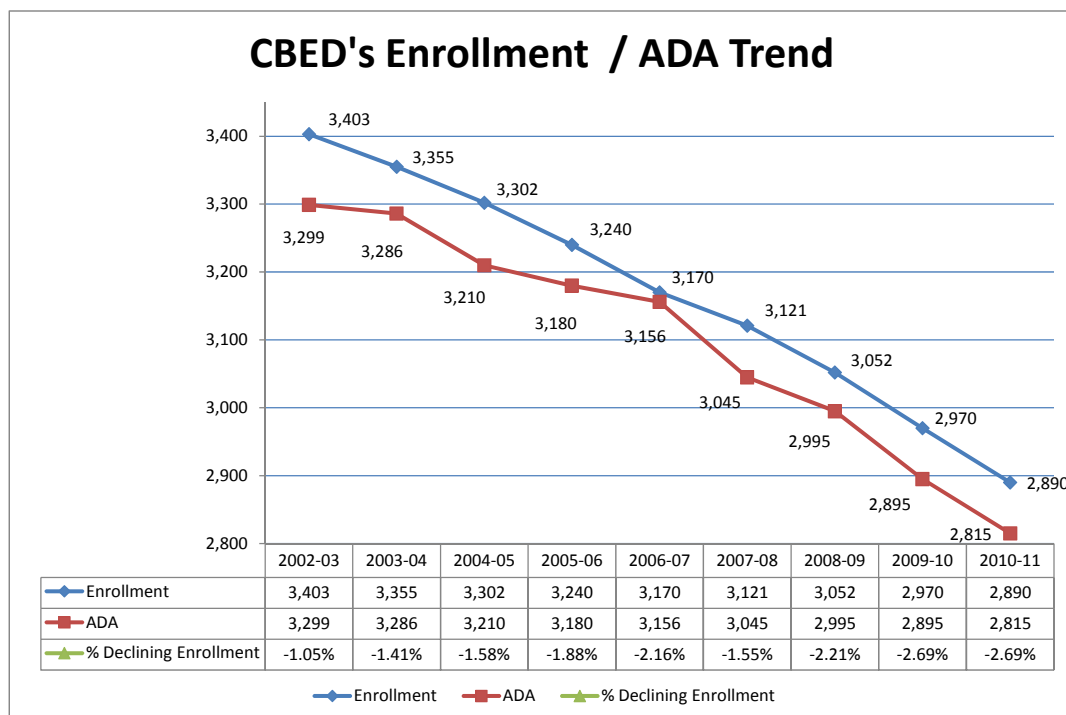
The following assumptions were used in generating the initial budget for the 2010-2011 fiscal year.

ENROLLMENT:

The number of pupils enrolled is the basis for most revenues that flow into the District. The most consistent measure of enrollment of schools in California is called CBEDS (California Basic Education Data System). The pupil count in October is sufficient after the start of the school year, to give the District a consistent figure for a year-to-year analysis. It should be noted that after peaking in 2001-2002 district enrollment has been declining. The pupil count projection for 2010-2011 is 2,890.

AVERAGE DAILY ATTENDANCE (ADA):

Although the October CBEDS is the first solid indicator of enrollment for the year, the District's largest source of revenue is based on P-2 Average Daily Attendance (ADA). P-2 is the Second Period Report of ADA to the State, and represents average student attendance between July 1 and April 15. The P-2 ADA for 2009-2010 is 2,895. We project ADA for 2010-2011 to be 2,815 and a decrease of 80 ADA per year for the subsequent years. The Revenue Limit will be funded based on the greater of the previous or this year's ADA figures. ADA percentage of enrollment grew from 96% in 1999-2000 to 97.5% in 2009-2010.



GENERAL UNRESTRICTED / RESTRICTED FUND:

1. General Fund Revenues:

Revenue Limit:

- A. The 2010-2011 Revenue Limit of \$6,069.50 was based on the LACOE Revenue Limit projection per ADA. This represents a **decrease** of \$24.00/ADA.
- B. The COLA for 2010-2011 is **negative** 0.39% for Revenue Limit, 0% for Special Education, various percentages for Tier 1 State Categorical Programs and a **negative** of 0.38% COLA for Tier II and Tier III State Categorical Programs. The estimated COLA for 2011-2012 is 2.1% and 2.4% for 2012-2013.
- C. The revenue limit deficit factor is 18.355% for 2010-2011, 2011-2012 and 2012-2013.
- D. An additional revenue reduction of 3.85% for 2010-2011, 2011-2012 and 2012-2013. This is a proposal and is subject to change.
- E. Revenue Limit adjustments for PERS reduction, the Special Education transfer to the County Office, Summer School, and Unemployment Insurance reflect changes for 2010-2011 budget.
- F. The ADA for County School is based on LACOE 2009-2010 P2 ADA.

Federal Revenues:

Federal Revenues are based on current year grants/entitlements and various deficit factors depending on individual programs plus one-time American Recovery and Reinvestment Act (ARRA) funds – Title 1, Individuals with Disabilities Education Act (IDEA) and the State Fiscal Stabilization funds. *This revised budget also included 2009-10 carry over monies.*

Lottery Revenues:

Lottery Income is based on annual ADA as recommended by LACOE at the rate of \$111per ADA for 2009-2010, 2010-2011, 2011-2012 and 2012-2013. A portion of Lottery Income will be transferred to the restricted lottery at the rate of \$14.50 per ADA for 2009-2010, 2010-2011, 2011-2012 and 2012-2013. *It also included 2009-10 carry over money.*

Mandated Cost Revenues:

Mandated Cost Revenues have not been included in the budget due to the continuing State's deferral.

Class Size Reduction Revenues:

Class Size Reduction Revenues for kindergarten through third grade based on the 1st week enrollee are projected to have \$98,532 penalty for various class loads up to 25:1 and additional penalty of \$157,616 for class load over 20:1 in 2012-2013 due to flexibility ending in 2012-2013. A 0% COLA for 2011-2012 and 2012-2013. Revenues estimated for 2010-2011 is \$923,202 which increased \$80,325 from adopted budget projection.

Special Education Revenue:

Special Education funding for 2010-2011 is based on SELPA projections. There is a **negative** 0.38% COLA from State. The 2011-2012 and 2012-2013 Special Education funding are projected at the same level as 2010-2011 due to declining enrollment and funds within SELPA, which is based on ADA.

Categorical Program Revenues:

Categorical Revenues are based on 2007-2008 actual grants/entitlements with a **negative** of 0.38% COLA plus carry over from 2009-2010...

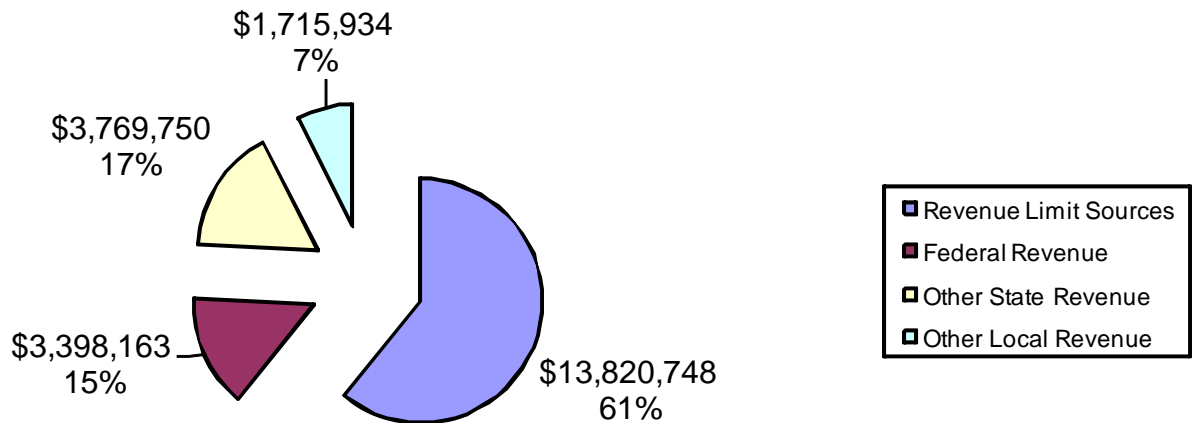
Tier III categorical program revenues have been reduced 15.4% in 2008-09, 4.5% in 2009-10 and 0.38% in 2010-11 totaling 20.28% that are now considered Unrestricted funds and the expected 2010/11 revenues:

. Community Based Tutoring	\$ 31,430
. School Safety & Violence Prevention	6,181
. Arts & Music Block Grant	41,432
. Supplemental School Counseling	42,136
. GATE	20,299
. IMRF	172,148
. PAR	11,305
. Teacher Credentialing	4,788
. Professional Development Days Block Grant	155,422
. TIIG	200,021
. School & Library improvement Block Grant	254,672
. Deferred Maintenance	115,995

Interest Earning:

Interest Income for 2010-2011 is estimated at \$87,750 to reflect deferred funding from state. The 2011-2012 and 2012-2013 Interest remain the same amount as 2010-2011 due to one-time American Recovery and Reinvestment Act (ARRA) and the State Fiscal Stabilization funds will be gone in 2011-2012.

General Fund Estimated Revenue



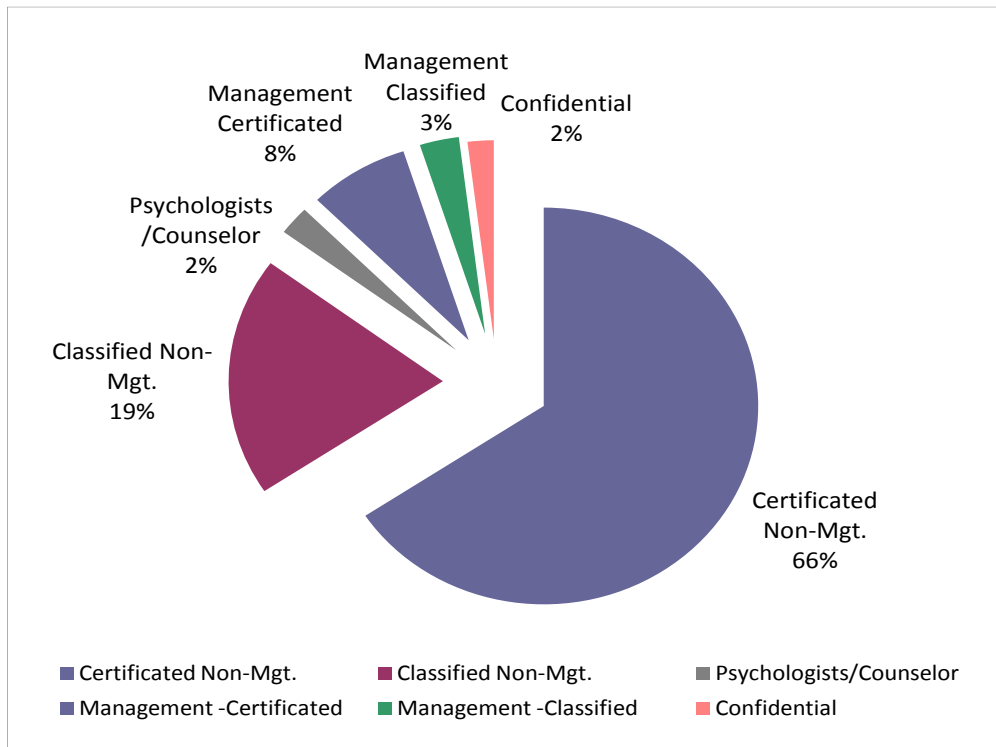
Revenue Limit Sources	Federal Revenue	Other State Revenue	Other Local Revenue
\$13,820,748	\$3,398,163	\$3,769,750	\$1,715,934

2. General Fund Expenditures:

Certificated and Classified Salaries:

- The 2010-2011 estimated budget reflects that nine teaching positions and one counselor position have been reduced. *Two teachers had submitted their retirement and two teachers have been taken back from lay off list after budget was adopted.* Reduction of three teaching employees in 2011-2012 and 2012-13 are projected, due to the decline of 80 ADA.
- Five furlough days for the management, confidential and *four* furlough days for classified employees have been projected in 2010-2011. *The Rosemead Teacher Association and the District have not settled yet.*
- Staffing budgets are based on the current year's information.
- Employee step and column increases are applied based on the 2008-2009 salary schedules.
- No other salary increases are included in the budget.

Salary Cost for Each Group



Employee Benefits:

The budgeted year's Unemployment Insurance increased from 0.3% to 0.72%, while the Workers' Comp will decrease from 1.76% to 1.627%, and 0% for Retiree Benefit. The PERS rate increased from 9.709% to 10.707% but this is offset by a decrease in the PERS Reduction rate. Others benefits remain the same.

Certificated Employees

STRS	8.250%
Medicare	1.450%
Unemployment	0.720%
Worker Comp	1.627%
Retirement Benefit	0.000%
Total Fixed Benefit	12.047%

Classified Employees

PERS Reduction*	2.313%
Medicare	1.450%
OASDI	6.200%
Unemployment	0.720%
Workers Comp	1.627%
PERS	10.707%
Retirement Benefit	0.000%
Total Fixed Benefit	23.017%

* Federal Programs do not have to pay Pers Reduction

Health and Welfare Benefit:

Health and Welfare Benefits contributions are projected to remain the same for 2010-2011, 2011-2012 and 2012-2013.

3. Other Significant Changes:

- This budget reflects one-time fund carryover from the American Recovery and Reinvestment Act (ARRA). The Federal Stimulus Title 1 and IDEA allocation have been budgeted in various areas to backfill state budget cuts in 2010-2011. The State Fiscal Stabilization Fund (SFSF) has been budgeted to offset the state budget cuts in 2009-2010 and 2010-2011.
- This budget reflects 2010-11 categorical programs with flexibility in Tier III based on the estimated reduced allocation.
- The District will continue to review enrollment and implement class size reduction flexibility during the 1st interim or 2nd interim report.
- This budget reflects 10% budget reduction on the district-wide non-personnel budget across the board in 2010-2011, 2011-2012 and 2012-2013.
- Lottery dollars will be used for instructional materials.
- Deferred Maintenance matching fund was not budgeted for 2010-11 through 2012-13.
- *The entire Routine Restricted Maintenance Account (RRMA) except personnel costs has been cut for three years, 2010-11 through 2012-13 to meet reserve requirement needs.*
- In order to reduce deficit spending and meet 3% reserve requirement, \$1,770,000 will be transferred from the Special Reserve Fund for Postemployment Benefits (Fund 20) to the General Fund (Fund 01) in 2011-2012.

4. Indirect Costs:

The inter-program Indirect Costs will be calculated at the maximum allowable rate per program. The District-approved Indirect Costs rate for 2010-2011 will be 6.43%.

5. Components of Ending Balance:

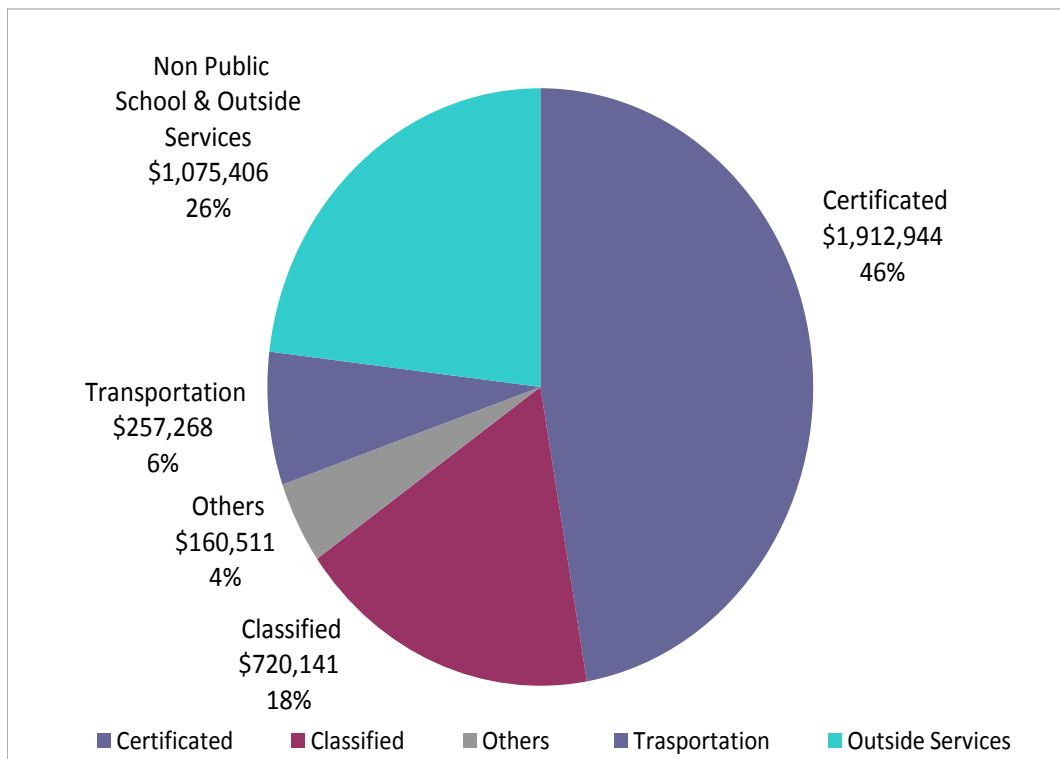
Components of the ending fund balance include:

6. General Fund Contribution to Restricted Programs:

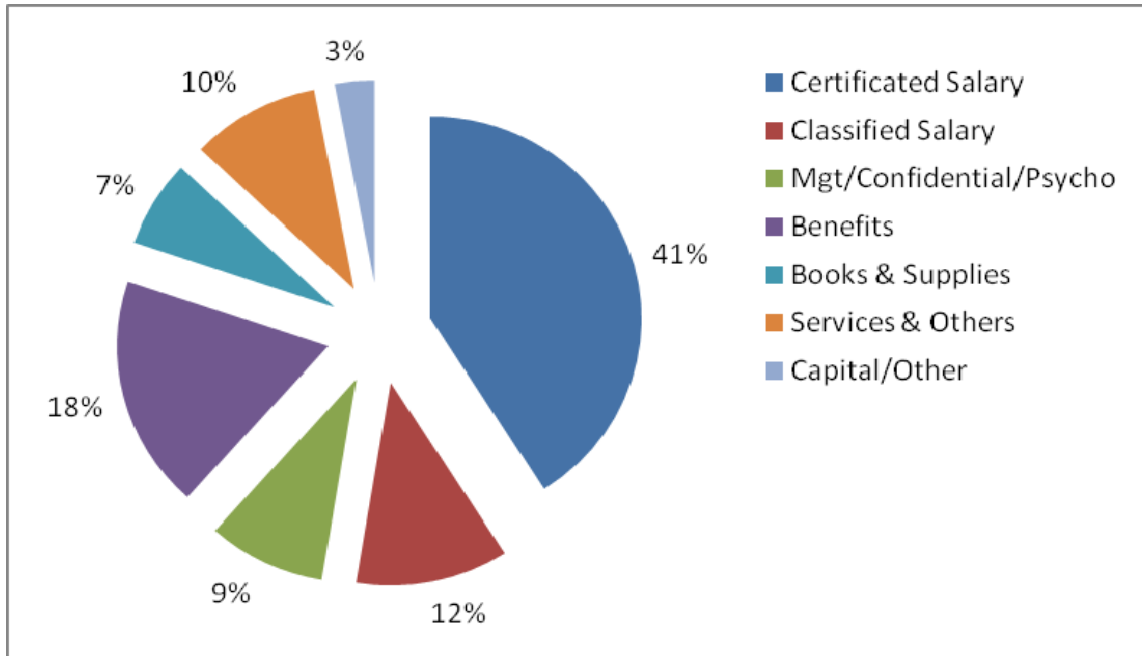
Components of Ending Fund Balance	
Revolving Cash	\$23,000
Stores Inventory	\$93,573
Designated 3% Reserve	\$748,425
Designated for Deficit	\$592,337
Total	\$1,457,335

Categorical programs are self-supporting; expenditures do not exceed revenues except in Special Education and Transportation. The District has budgeted a contribution of \$1,290,846 for Special Education and \$178,524 for Transportation. The contribution also includes \$188,972 to cover Routine Repairs and Maintenance Resources.

Special Education Costs



General Fund Estimated Expenditures



Certificated Salary	Classified Salary	Mgt / Conf / Psychologist	Benefits	Books & Supplies	Services & Other	Capital/Other/Transfers Out
\$10,208,920	\$2,919,465	\$2,242,365	\$4,633,508	\$1,718,499	\$2,467,779	\$756,978

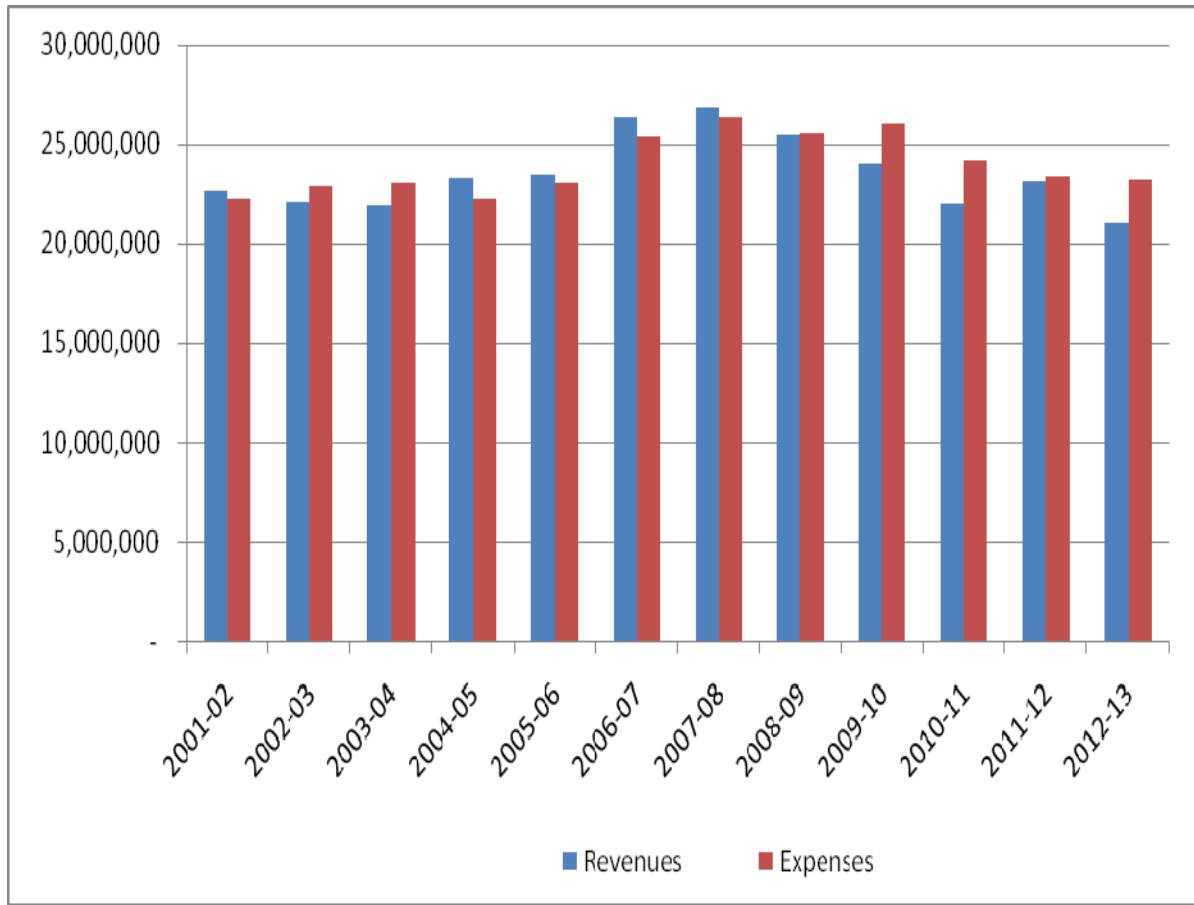
Multiyear Projections

2010-13 BUDGET - Unrestricted & Restricted

	Actual 2008/09	Actual 2009/10	Proj 2010/11	Proj 2011/12	Proj 2012/13
REVENUES:					
Revenue Limit	15,864,106	\$14,876,659	\$13,820,748	\$13,723,010	\$13,654,112
Federal Revenue	3,311,023	2,850,184	3,398,163	2,631,286	2,631,286
Other State Revenue	4,230,147	3,877,923	3,769,750	3,580,853	3,332,872
Other Local Revenue	1,796,396	1,706,058	1,715,934	1,665,977	1,665,977
Other Financing Source	237,167	0	0	1,770,000	0
Total Revenues	\$25,438,839	\$23,310,824	\$22,704,595	\$23,371,126	\$21,284,247
EXPENDITURES					
Certificated Salaries	12,428,547	12,209,513	11,684,482	11,727,685	11,766,867
Classified Salaries	3,689,005	3,708,946	3,686,268	3,737,946	3,759,848
Employee Benefits	4,716,659	4,714,598	4,633,508	4,608,163	4,601,560
Books and Supplies	1,194,880	858,114	1,718,499	607,855	553,416
Other Operating Exp	2,598,420	2,596,014	2,467,779	2,468,201	2,452,184
Capital Outlay	63,043	143,541	0	0	0
Other	841,401	732,943	756,978	758,510	730,624
Total Expenditures	\$25,531,955	\$24,963,669	\$24,947,514	\$23,908,360	\$23,864,499
Net Change in Fund Balance	(\$93,116)	(\$1,652,845)	(\$2,242,919)	(\$537,234)	(\$2,580,252)
* Unrestricted Reserve Balance	\$3,711,823	\$2,828,935	\$1,457,335	\$920,101	(\$1,660,151)
Restricted Reserve Balance	\$1,641,276	\$871,319	\$0	\$0	\$0
RESERVES:					
Revolving Cash	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
Stores Inventory	\$85,063	\$93,573	\$93,573	\$93,573	93,573
Designated 3% Reserve	\$765,959	\$748,910	\$748,425	\$717,251	\$715,935
Legally Restricted Reserve	\$1,641,276	\$871,319	\$0	\$0	\$0
Designated for Deficit	\$2,837,801	\$1,963,452	\$592,337	\$86,277	(\$2,492,659)
Total Reserves	\$5,353,099	\$3,700,254	\$1,457,335	\$920,101	(\$1,660,151)*
* % of Unrestricted Reserve Balance	14.54%	11.33%	5.84%	3.85%	(6.96%)

In year 3 of this projection (2012-13) there is projected to be no 3% reserve. Rather, without additional reductions added to the Recovery Plan (pages 16-17); the District will be at a negative 6.96%. More reductions will be needed if State revenue to the school district continues to be reduced and/or eliminated or student enrollment continues to decline over the next two to three years.

2010-2011 BUDGET – General Fund Revenues and Expenses



(In thousands)

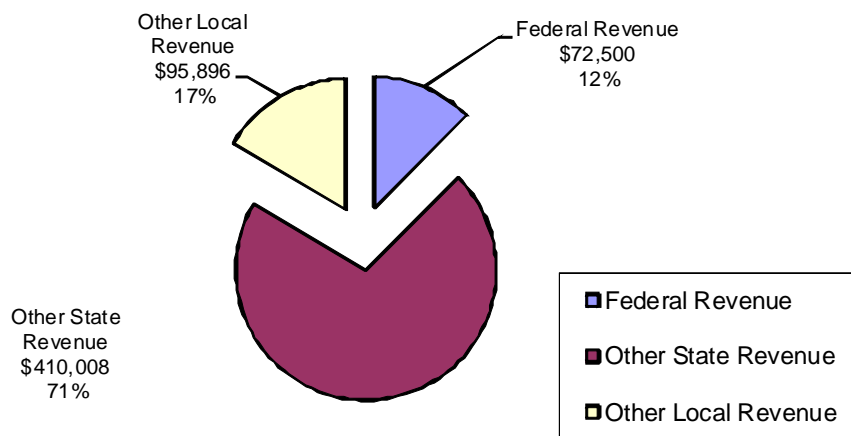
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Revenue	\$22,670	\$22,137	\$21,915	\$23,228	\$23,445	\$26,373
Expense	\$22,241	\$22,823	\$23,045	\$22,252	\$23,051	\$25,370

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue	\$26,872	\$25,439	\$23,311	\$22,705	\$23,371	\$21,284
Expense	\$26,330	\$25,532	\$24,964	\$24,948	\$23,908	\$23,864

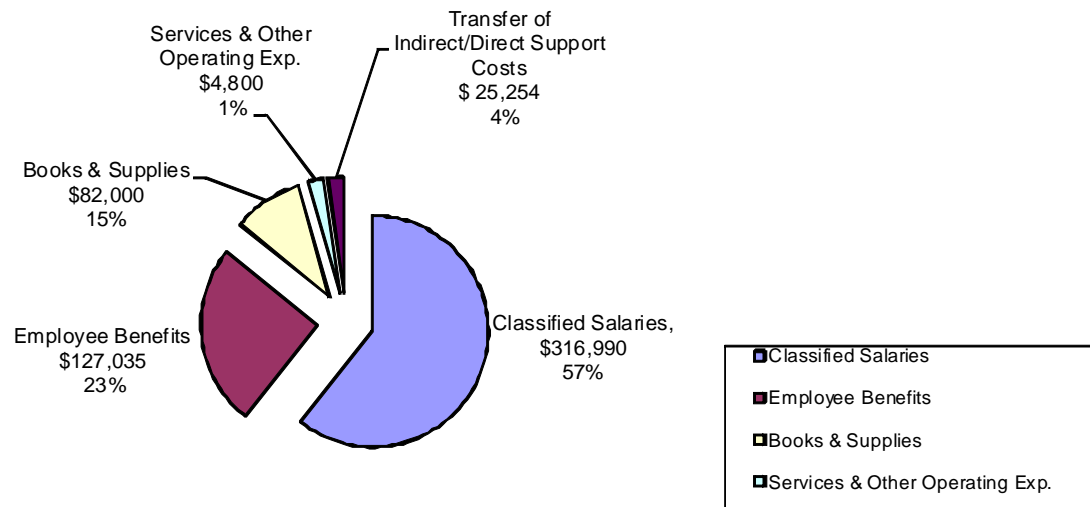
CHILD DEVELOPMENT FUND (FUND #12)

These programs are supported by a combination of state grants and parent fees. These programs are self-supporting and expenditures are budgeted and balanced with income.

Estimated Child Development Revenues



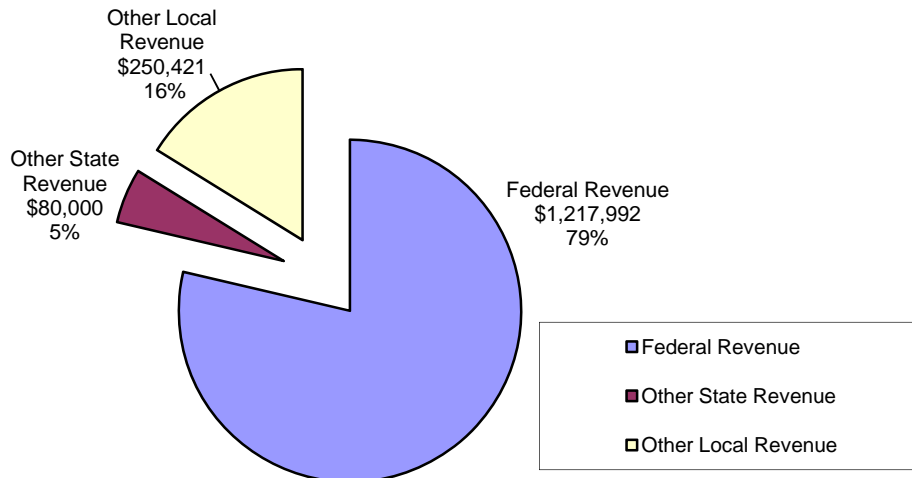
Estimated Child Development Expenditures



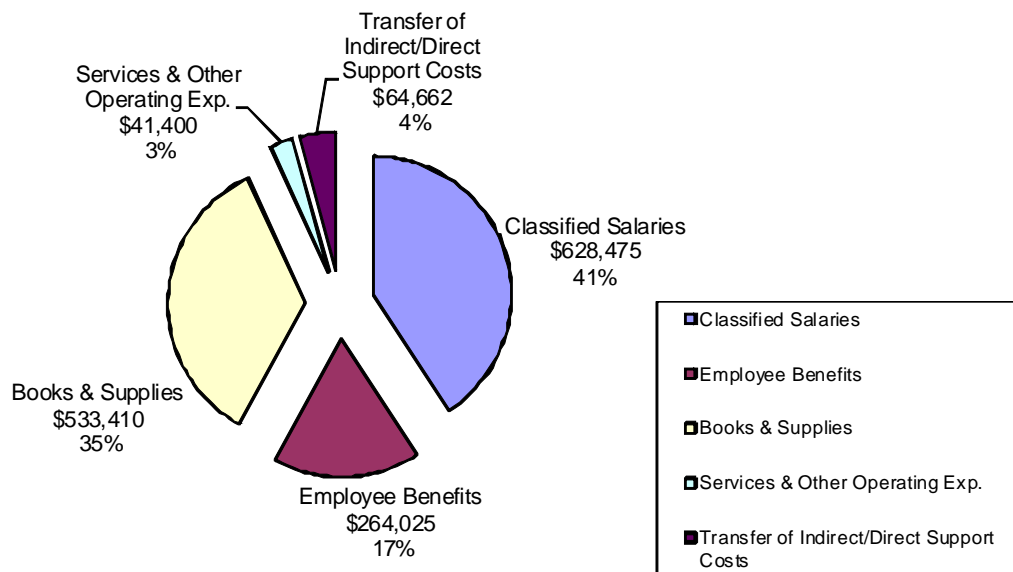
FOOD SERVICES FUND (FUND #13)

The beginning balance for 2010-2011 is \$459,390 and the ending balance for 2010-2011 is estimated to be \$475,831. The department budget reflects a 2.0% decrease in revenues and a 2.7% decrease in expenditures due to four furlough days that are projected.

Estimated Cafeteria Fund Revenues



Estimated Cafeteria Fund Expenditures



DEFERRED MAINTENANCE FUND (FUND #14)

This fund has transferred out of its 2007-2008 ending balance \$1,102,000 to fund 40, Special Reserve Fund for Capital Outlay Projects for future budget contingencies and facilities maintenance needs as part of flexibility transfer. State Entitlement is budgeted at \$115,995 in general fund unrestricted to backfill state budget cuts as part of flexibility transfer as well. The District Contribution is suspended for five years from 2008-09 to 2012-2013. Expenditures are restricted for repair or replacement work on existing school sites approved by the State on the Five Year Plan of Deferred Maintenance.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (FUND #20)

This Fund is used to record the future cost of post employment benefits. This fund has a positive Beginning Balance of \$1,773,791 and Estimated Ending Balance of \$1,813,791 for 2010-2011. The expenditure is restricted to retiree benefits. But it is projected to be transferred to general fund and spent in 2011-2012 to offset state budget cuts. Therefore, the current year Health and Welfare benefits for all retirees have been budgeted in the method of pay-as-you go in the general fund.

BUILDING FUND (BOND FUND) (FUND #21)

The District has sold two General Obligation Bond(s), measure RR \$5 million and measure O \$9 million, in December 2009. The construction under this Fund has been slowed down to support cash flow that may be needed in the future. Budgeted expenditures for 2010-2011 are currently projected at \$5,775,256

CAPITAL FACILITIES FUND (FUND #25)

This Fund receives developer fees from the City of Rosemead. The beginning balance is \$275,227. Expenditures are restricted to lease/purchase of facilities, site work for portable classrooms, new school constructions and future land purchases. This fund used to pay a portion of the 1997 COPS debt payment. Since the District has paid off 1997 COPS by using measure O bond money in December 2009, this fund does not need to reserve an ending balance for debt payment.

COUNTY SCHOOL FACILITIES FUND (FUND #35)

The District is required to use this Fund to account for Modernization Funds received from the State. This fund has a positive Beginning Balance of \$1,221,980 and Estimated Ending Balance of \$1,224,980 for 2010-2011. The expenditure budget would be based on the project needed during the next year.

SPECIAL RESERVE FUND FOR CAPITAL PROJECTS (FUND #40)

This Fund is used to account for QZAB project funds. \$4.5 million has been transferred out of this fund in 2009-2010 to Building Fund for construction needs and *\$1.12 Million has been transferred in from Fund 14, Deferred Maintenance Fund for future budget contingencies and facilities maintenance needs due to the entire routine restricted maintenance fund in General Fund has been cut to meet reserve requirement needs.* A positive Beginning Balance of \$1,705,317 and Estimated Ending Balance of \$1,687,817 for 2010-2011. The expenditures budget would be based on construction and district special needs.

DEBT SERVICE FUND (FUND #56)

This Fund is used to account for an amount the District has legally committed itself to the repayment of long-term debt. These are held by fiscal agents and are not available to the District.

CASH FLOW

The District has sufficient cash in the other funds; also the district has a Board-approved resolution to borrow cash from other District funds to cover the potential shortage in June.

DISTRICT RECOVERY PLAN

The District realizes with declining enrollment, federal funding reductions and state budget cuts, it faces continuing challenges in balancing income and expenditures. The District may take the following necessary measures to bring income and expenditures within reasonable balance and maintain the fiscal solvency of the district:

- Maximize class size flexibility whenever possible and use combination grade level classrooms at the primary level as needed.
- District-wide Expenditure Reduction (10% across the board non-personnel budget reduction 2010-2011).
- Early Retirement Incentive Plan for RTA and CSEA.
- Donation Campaign for school sites and District-wide inclusive of the following:
 1. Request donation of school supplies from the public including items such as tissues, paper, and items listed by teachers, etc.
 2. Ask parents to donate a \$1.00/day to support schools.
 3. Coordinate donation campaign with Rosemead Education Foundation.
 4. Explore PayPal account to accept donations.
- Freeze the hiring process for new vacancies.
- Rehire positions based on actual student enrollments.
- Continue to research cost saving measures for Health and Welfare Benefits plans.
- Certificated and classified staffing based upon actual enrollments.
- Eliminate overtime, call-back time, and classified substitutes whenever possible.
- Continue to implement multiple responsibilities for administration.
- Promote inter-district attendance.
- Continue to explore furlough days and/or salary roll-back.
- May change district student calendar to 175 days.
- May unwind class size reduction.
- Grant writing will be expanded or explored.

Example of Cost Containment Options previously presented to the Board of Trustees

				VALUE OF COMBINED ITEMS									
#	ITEM	Qty	Amount	A	+B	+C	1	+2	+3	+4	+5	+6	+7
A	FTE reduction due to enrollment decline (2010/2011)	14	\$1,022,000	\$1,022,000									
B	Furlough Days Mgmt.(Confidential)	5	\$66,825		\$1,077,825								
C						\$1,077,825							
1	Furlough Day	1	\$66,366				\$66,366						
2	Furlough Days	3	\$256,098					\$341,464					
3	Furlough Days (Not including Mgmt.(Confidential))	5	\$371,005						\$712,469				
4	FTE reduction due to enrollment decline (2011/2012)	4	\$360,000							\$1,072,469			
5	FTE reduction due to enrollment decline (2012/2013)	4	\$360,000								\$1,432,469		
6	Suspend Step/Coi PER YR	2	\$348,378									\$1,780,847	
7	Salary Reduction	4.50%	\$802,962										\$2,583,809
TOTAL				\$1,022,000	\$1,077,825	\$1,077,825	\$66,366	\$341,464	\$712,469	\$1,072,469	\$1,432,469	\$1,780,847	\$2,583,809
Cumm. Total				\$3,661,634		\$1,077,825						\$3,661,634	\$4,251,000
TARGETS													

ANNUAL BUDGET REPORT:

September 8, 2010 Dual 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: Rosemead School District Office

Date: September 10, 2010

Place: District Office Board Room

Date: September 21, 2010

Time: 5:00 p.m.

Adoption Date: September 21, 2010

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Lee Wang

Telephone: 626-312-2900 x 259

Title: Director of Fiscal Services

E-mail: lwang@rosemead.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

ROSEMEAD SCHOOL DISTRICT IS A MEMBER OF MERGE JPA

(☐) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Sep 21, 2010

For additional information on this certification, please contact:

Name: Lee Wang

Title: Director of Fiscal Services

Telephone: 626-312-2900 x 259

E-mail: lwang@rosemead.k12.ca.us

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	14,598,314.20	278,345.00	14,876,659.20	13,556,574.00	264,174.00	13,820,748.00	-7.1%
2) Federal Revenue		8100-8299	52,937.00	2,797,247.25	2,850,184.25	0.00	3,398,163.00	3,398,163.00	19.2%
3) Other State Revenue		8300-8599	2,401,026.51	1,476,896.09	3,877,922.60	2,356,412.00	1,413,338.00	3,769,750.00	-2.8%
4) Other Local Revenue		8600-8799	212,436.62	1,493,620.99	1,706,057.61	239,348.00	1,476,586.00	1,715,934.00	0.6%
5) TOTAL, REVENUES			17,264,714.33	6,046,109.33	23,310,823.66	16,152,334.00	6,552,261.00	22,704,595.00	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,428,279.30	2,781,233.88	12,209,513.18	9,322,732.00	2,361,750.00	11,684,482.00	-4.3%
2) Classified Salaries		2000-2999	1,912,312.07	1,796,633.47	3,708,945.54	1,912,444.00	1,773,824.00	3,686,268.00	-0.6%
3) Employee Benefits		3000-3999	3,193,422.27	1,521,175.30	4,714,597.57	3,172,854.00	1,460,654.00	4,633,508.00	-1.7%
4) Books and Supplies		4000-4999	243,418.20	614,695.96	858,114.16	201,270.00	1,517,229.00	1,718,499.00	100.3%
5) Services and Other Operating Expenditures		5000-5999	1,415,506.43	1,180,508.01	2,596,014.44	1,328,619.00	1,139,160.00	2,467,779.00	-4.9%
6) Capital Outlay		6000-6999	0.00	143,541.25	143,541.25	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	535,338.00	535,338.00	0.00	594,994.00	594,994.00	11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(351,423.35)	240,548.71	(110,874.64)	(324,227.00)	234,311.00	(89,916.00)	-18.9%
9) TOTAL, EXPENDITURES			15,841,514.92	8,813,674.58	24,655,189.50	15,613,692.00	9,081,922.00	24,695,614.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,423,199.41	(2,767,565.25)	(1,344,365.84)	538,642.00	(2,529,661.00)	(1,991,019.00)	48.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	308,479.15	0.00	308,479.15	251,900.00	0.00	251,900.00	-18.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,997,608.69)	1,997,608.69	0.00	(1,658,342.00)	1,658,342.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,306,087.84)	1,997,608.69	(308,479.15)	(1,910,242.00)	1,658,342.00	(251,900.00)	-18.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(882,888.43)	(769,956.56)	(1,652,844.99)	(1,371,600.00)	(871,319.00)	(2,242,919.00)	35.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,711,823.55	1,641,275.64	5,353,099.19	2,828,935.12	871,319.08	3,700,254.20	-30.9%
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)			3,711,823.55	1,641,275.64	5,353,099.19	2,828,935.12	871,319.08	3,700,254.20	-30.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,711,823.55	1,641,275.64	5,353,099.19	2,828,935.12	871,319.08	3,700,254.20	-30.9%
2) Ending Balance, June 30 (E + F1e)			2,828,935.12	871,319.08	3,700,254.20	1,457,335.12	0.08	1,457,335.20	-60.6%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	23,000.00	0.00	23,000.00	23,000.00	0.00	23,000.00	0.0%
Stores		9712	93,572.79	0.00	93,572.79	93,573.00	0.00	93,573.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.08	0.08	New
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,712,362.33	0.00	2,712,362.33	1,340,762.12	0.00	1,340,762.12	-50.6%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	871,319.08	871,319.08	0.00	0.00	0.00	-100.0%
ARRA - State Fiscal Stabilization Fund	3200	9780		393,753.27	393,753.27				
Medi-Cal Billing Option	5640	9780		116,108.12	116,108.12				
English Language Acquisition Program	6286	9780		32,980.61	32,980.61				
Lottery: Instructional materials	6300	9780		14,222.10	14,222.10				
EIA-LEP	7091	9780		93,273.79	93,273.79				
Ongoing & Major Maint Account	8150	9780		200,000.00	200,000.00				
Gifts / Donatin	9010	9780		20,981.19	20,981.19				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	835,196.06	1,590,874.69	2,426,070.75				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Fund		9130	23,000.00	0.00	23,000.00				
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	23,596.34	49,879.00	73,475.34				
4) Due from Grantor Government		9290	2,786,502.15	1,630,239.87	4,416,742.02				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	93,572.79	0.00	93,572.79				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	117,341.00	0.00	117,341.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			3,881,208.34	3,270,993.56	7,152,201.90				
H. LIABILITIES									
1) Accounts Payable		9500	805,357.16	807,919.52	1,613,276.68				
2) Due to Grantor Governments		9590	203,632.00	506,606.27	710,238.27				
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	43,284.06	1,085,148.69	1,128,432.75				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			1,052,273.22	2,399,674.48	3,451,947.70				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			2,828,935.12	871,319.08	3,700,254.20				

			2009-10 Unaudited Actuals			2010-11 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,697,605.00	0.00	11,697,605.00	11,550,598.00	0.00	11,550,598.00	-1.3%
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	647,070.00	0.00	647,070.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	19,519.40	0.00	19,519.40	19,519.00	0.00	19,519.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,947,726.48	0.00	1,947,726.48	1,953,154.00	0.00	1,953,154.00	0.3%
Unsecured Roll Taxes		8042	98,916.18	0.00	98,916.18	99,291.00	0.00	99,291.00	0.4%
Prior Years' Taxes		8043	115,509.42	0.00	115,509.42	124,469.00	0.00	124,469.00	7.8%
Supplemental Taxes		8044	38,466.22	0.00	38,466.22	20,762.00	0.00	20,762.00	-46.0%
Education Revenue Augmentation Fund (ERAF)		8045	207,992.68	0.00	207,992.68	(16,530.00)	0.00	(16,530.00)	-107.9%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	417.82	0.00	417.82	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			14,773,223.20	0.00	14,773,223.20	13,751,263.00	0.00	13,751,263.00	-6.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(278,345.00)		(278,345.00)	(264,174.00)		(264,174.00)	-5.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		278,345.00	278,345.00		264,174.00	264,174.00	-5.1%
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	103,436.00	0.00	103,436.00	69,485.00	0.00	69,485.00	-32.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			14,598,314.20	278,345.00	14,876,659.20	13,556,574.00	264,174.00	13,820,748.00	-7.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	607,016.31	607,016.31	0.00	805,409.00	805,409.00	32.7%
Special Education Discretionary Grants		8182	0.00	45,223.82	45,223.82	0.00	61,329.00	61,329.00	35.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	172,437.10	172,437.10	0.00	190,126.00	190,126.00	10.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		1,785,265.15	1,785,265.15		2,220,283.00	2,220,283.00	24.4%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		11,311.99	11,311.99		28,164.00	28,164.00	149.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	52,937.00	175,992.88	228,929.88	0.00	92,852.00	92,852.00	-59.4%
TOTAL, FEDERAL REVENUE			52,937.00	2,797,247.25	2,850,184.25	0.00	3,398,163.00	3,398,163.00	19.2%

			2009-10 Unaudited Actuals			2010-11 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		17,051.00	17,051.00		17,051.00	17,051.00	0.0%
Economic Impact Aid	7090-7091	8311		701,267.00	701,267.00		650,776.00	650,776.00	-7.2%
Spec. Ed. Transportation	7240	8311		61,693.00	61,693.00		61,693.00	61,693.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,026,275.00	0.00	1,026,275.00	923,202.00	0.00	923,202.00	-10.0%
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	334,851.97	55,560.23	390,412.20	335,664.00	43,848.00	379,512.00	-2.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		1,354.86	1,354.86		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,039,899.54	639,970.00	1,679,869.54	1,097,546.00	639,970.00	1,737,516.00	3.4%
TOTAL, OTHER STATE REVENUE			2,401,026.51	1,476,896.09	3,877,922.60	2,356,412.00	1,413,338.00	3,769,750.00	-2.8%

			2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	5,339.28	0.00	5,339.28	5,339.00	0.00	5,339.00	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	82.26	0.00	82.26	250.00	0.00	250.00	203.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	62,945.27	0.00	62,945.27	87,750.00	0.00	87,750.00	39.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	144,069.81	13,458.99	157,528.80	146,009.00	30,183.00	176,192.00	11.8%
Tuition		8710	0.00	21,151.00	21,151.00	0.00	30,298.00	30,298.00	43.2%
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		1,459,011.00	1,459,011.00		1,416,105.00	1,416,105.00	-2.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			212,436.62	1,493,620.99	1,706,057.61	239,348.00	1,476,586.00	1,715,934.00	0.6%
TOTAL, REVENUES			17,264,714.33	6,046,109.33	23,310,823.66	16,152,334.00	6,552,261.00	22,704,595.00	-2.6%

			2009-10 Unaudited Actuals			2010-11 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		8,293,888.78	2,197,788.04	10,491,676.82	8,326,732.00	1,794,926.00	10,121,658.00	-3.5%
Certificated Pupil Support Salaries	1200		179,702.00	363,559.50	543,261.50	86,270.00	355,738.00	442,008.00	-18.6%
Certificated Supervisors' and Administrators' Salaries	1300		954,688.52	217,441.34	1,172,129.86	909,730.00	209,788.00	1,119,518.00	-4.5%
Other Certificated Salaries	1900		0.00	2,445.00	2,445.00	0.00	1,298.00	1,298.00	-46.9%
TOTAL, CERTIFICATED SALARIES			9,428,279.30	2,781,233.88	12,209,513.18	9,322,732.00	2,361,750.00	11,684,482.00	-4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		0.00	903,763.97	903,763.97	0.00	889,065.00	889,065.00	-1.6%
Classified Support Salaries	2200		717,663.25	178,540.96	896,204.21	718,596.00	176,487.00	895,083.00	-0.1%
Classified Supervisors' and Administrators' Salaries	2300		389,335.76	65,790.87	455,126.63	400,565.00	65,693.00	466,258.00	2.4%
Clerical, Technical and Office Salaries	2400		744,157.26	216,531.21	960,688.47	722,424.00	216,537.00	938,961.00	-2.3%
Other Classified Salaries	2900		61,155.80	432,006.46	493,162.26	70,859.00	426,042.00	496,901.00	0.8%
TOTAL, CLASSIFIED SALARIES			1,912,312.07	1,796,633.47	3,708,945.54	1,912,444.00	1,773,824.00	3,686,268.00	-0.6%
EMPLOYEE BENEFITS									
STRS	3101-3102		771,460.05	198,661.59	970,121.64	761,365.00	163,457.00	924,822.00	-4.7%
PERS	3201-3202		184,035.40	185,453.05	369,488.45	197,068.00	209,239.00	406,307.00	10.0%
OASDI/Medicare/Alternative	3301-3302		275,451.73	201,342.54	476,794.27	274,334.00	192,047.00	466,381.00	-2.2%
Health and Welfare Benefits	3401-3402		1,248,002.98	615,771.16	1,863,774.14	1,540,950.00	759,515.00	2,300,465.00	23.4%
Unemployment Insurance	3501-3502		34,525.35	14,443.00	48,968.35	79,957.00	29,258.00	109,215.00	123.0%
Workers' Compensation	3601-3602		201,360.64	80,480.41	281,841.05	182,588.00	67,068.00	249,656.00	-11.4%
OPEB, Allocated	3701-3702		90,209.22	0.00	90,209.22	112,190.00	0.00	112,190.00	24.4%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802		43,661.20	40,733.80	84,395.00	24,402.00	39,495.00	63,897.00	-24.3%
Other Employee Benefits	3901-3902		344,715.70	184,289.75	529,005.45	0.00	575.00	575.00	-99.9%
TOTAL, EMPLOYEE BENEFITS			3,193,422.27	1,521,175.30	4,714,597.57	3,172,854.00	1,460,654.00	4,633,508.00	-1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		0.00	261,629.62	261,629.62	0.00	326,134.00	326,134.00	24.7%
Books and Other Reference Materials	4200		5,143.03	38.67	5,181.70	5,365.00	0.00	5,365.00	3.5%
Materials and Supplies	4300		222,948.06	269,612.66	492,560.72	182,263.00	1,146,467.00	1,328,730.00	169.8%
Noncapitalized Equipment	4400		14,777.11	76,095.90	90,873.01	12,742.00	39,573.00	52,315.00	-42.4%
Food	4700		550.00	7,319.11	7,869.11	900.00	5,055.00	5,955.00	-24.3%
TOTAL, BOOKS AND SUPPLIES			243,418.20	614,695.96	858,114.16	201,270.00	1,517,229.00	1,718,499.00	100.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		0.00	347,060.24	347,060.24	0.00	0.00	0.00	-100.0%
Travel and Conferences	5200		35,725.54	76,580.13	112,305.67	29,413.00	10,687.00	40,100.00	-64.3%
Dues and Memberships	5300		16,472.50	324.00	16,796.50	18,230.00	300.00	18,530.00	10.3%
Insurance	5400 - 5450		118,173.00	0.00	118,173.00	123,477.00	0.00	123,477.00	4.5%
Operations and Housekeeping Services	5500		485,490.92	0.00	485,490.92	470,574.00	0.00	470,574.00	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		165,366.17	59,921.26	225,287.43	184,234.00	48,965.00	233,199.00	3.5%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		522,325.78	651,224.02	1,173,549.80	421,148.00	1,066,512.00	1,487,660.00	26.8%
Communications	5900		71,952.52	45,398.36	117,350.88	81,543.00	12,696.00	94,239.00	-19.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,415,506.43	1,180,508.01	2,596,014.44	1,328,619.00	1,139,160.00	2,467,779.00	-4.9%

			2009-10 Unaudited Actuals			2010-11 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	136,897.00	136,897.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,289.00	6,289.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	355.25	355.25	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	143,541.25	143,541.25	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	229,187.00	229,187.00	0.00	262,500.00	262,500.00	14.5%
Payments to County Offices		7142	0.00	306,151.00	306,151.00	0.00	332,494.00	332,494.00	8.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	535,338.00	535,338.00	0.00	594,994.00	594,994.00	11.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(240,548.71)	240,548.71	0.00	(234,311.00)	234,311.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,874.64)	0.00	(110,874.64)	(89,916.00)	0.00	(89,916.00)	-18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(351,423.35)	240,548.71	(110,874.64)	(324,227.00)	234,311.00	(89,916.00)	-18.9%
TOTAL, EXPENDITURES									
			15,841,514.92	8,813,674.58	24,655,189.50	15,613,692.00	9,081,922.00	24,695,614.00	0.2%

			2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	40,757.15	0.00	40,757.15	0.00	0.00	0.00	-100.0%
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	267,722.00	0.00	267,722.00	251,900.00	0.00	251,900.00	-5.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			308,479.15	0.00	308,479.15	251,900.00	0.00	251,900.00	-18.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,997,608.69)	1,997,608.69	0.00	(1,658,342.00)	1,658,342.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,997,608.69)	1,997,608.69	0.00	(1,658,342.00)	1,658,342.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(2,306,087.84)	1,997,608.69	(308,479.15)	(1,910,242.00)	1,658,342.00	(251,900.00)	-18.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,482.12	72,500.00	5.9%
3) Other State Revenue		8300-8599	679,170.32	410,008.00	-39.6%
4) Other Local Revenue		8600-8799	167,931.06	95,896.00	-42.9%
5) TOTAL, REVENUES			915,583.50	578,404.00	-36.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	522,922.32	316,990.00	-39.4%
3) Employee Benefits		3000-3999	224,022.15	127,035.00	-43.3%
4) Books and Supplies		4000-4999	77,222.47	82,000.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	9,875.14	4,800.00	-51.4%
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	42,827.32	25,254.00	-41.0%
9) TOTAL, EXPENDITURES			876,869.40	556,079.00	-36.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,714.10	22,325.00	-42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,757.15	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,757.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,471.25	22,325.00	-71.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,087.74	114,558.99	226.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,087.74	114,558.99	226.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,087.74	114,558.99	226.5%
2) Ending Balance, June 30 (E + F1e)			114,558.99	136,883.99	19.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	59,111.51	59,111.51	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	55,447.48	77,772.48	40.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,947.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
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	133,199.74		
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			169,247.16		
H. LIABILITIES					
1) Accounts Payable		9500	54,688.17		
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			54,688.17		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			114,558.99		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	66,939.12	71,000.00	6.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	1,543.00	1,500.00	-2.8%
TOTAL, FEDERAL REVENUE			68,482.12	72,500.00	5.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,040.92	0.00	-100.0%
Child Development Apportionments		8530	35,648.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	639,481.40	410,008.00	-35.9%
TOTAL, OTHER STATE REVENUE			679,170.32	410,008.00	-39.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,827.24	2,500.00	36.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	125,572.98	93,396.00	-25.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	39,413.75	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,117.09	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			167,931.06	95,896.00	-42.9%
TOTAL, REVENUES			915,583.50	578,404.00	-36.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,385.33	10,429.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	21,426.28	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	52,860.00	52,079.00	-1.5%
Other Classified Salaries		2900	438,250.71	254,482.00	-41.9%
TOTAL, CLASSIFIED SALARIES			522,922.32	316,990.00	-39.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,915.48	28,902.00	-37.1%
OASDI/Medicare/Alternative		3301-3302	41,242.34	24,231.00	-41.2%
Health and Welfare Benefits		3401-3402	83,595.06	60,930.00	-27.1%
Unemployment Insurance		3501-3502	1,680.61	2,282.00	35.8%
Workers' Compensation		3601-3602	9,187.88	5,155.00	-43.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,848.00	5,535.00	-56.9%
Other Employee Benefits		3901-3902	29,552.78	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			224,022.15	127,035.00	-43.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,117.51	3,000.00	-27.1%
Noncapitalized Equipment		4400	844.62	0.00	-100.0%
Food		4700	72,260.34	79,000.00	9.3%
TOTAL, BOOKS AND SUPPLIES			77,222.47	82,000.00	6.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	481.09	363.00	-24.5%
Dues and Memberships		5300	250.00	0.00	-100.0%
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	3,635.08	3,300.00	-9.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,757.75	30.00	-99.4%
Communications		5900	751.22	1,107.00	47.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,875.14	4,800.00	-51.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	42,827.32	25,254.00	-41.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,827.32	25,254.00	-41.0%
TOTAL, EXPENDITURES			876,869.40	556,079.00	-36.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	40,757.15	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,757.15	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			40,757.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,269,248.68	1,217,992.00	-4.0%
3) Other State Revenue		8300-8599	99,905.94	80,000.00	-19.9%
4) Other Local Revenue		8600-8799	240,149.50	250,421.00	4.3%
5) TOTAL, REVENUES			1,609,304.12	1,548,413.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	636,595.18	628,475.00	-1.3%
3) Employee Benefits		3000-3999	243,166.59	264,025.00	8.6%
4) Books and Supplies		4000-4999	570,722.40	533,410.00	-6.5%
5) Services and Other Operating Expenditures		5000-5999	36,946.18	41,400.00	12.1%
6) Capital Outlay		6000-6999	18,041.26	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	68,047.32	64,662.00	-5.0%
9) TOTAL, EXPENDITURES			1,573,518.93	1,531,972.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,785.19	16,441.00	-54.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,785.19	16,441.00	-54.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	423,605.23	459,390.42	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,605.23	459,390.42	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,605.23	459,390.42	8.4%
2) Ending Balance, June 30 (E + F1e)			459,390.42	475,831.42	3.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	16,457.78	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	441,932.64	475,831.42	7.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	369,525.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	60,000.00		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	118,098.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	16,457.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			565,082.17		
H. LIABILITIES					
1) Accounts Payable		9500	105,691.75		
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			105,691.75		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			459,390.42		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,269,248.68	1,217,992.00	-4.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,269,248.68	1,217,992.00	-4.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	99,905.94	80,000.00	-19.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			99,905.94	80,000.00	-19.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	236,842.67	155,000.00	-34.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,306.83	12,000.00	262.9%
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	0.00	83,421.00	New
TOTAL, OTHER LOCAL REVENUE			240,149.50	250,421.00	4.3%
TOTAL, REVENUES			1,609,304.12	1,548,413.00	-3.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	439,484.14	420,172.00	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	88,724.00	88,725.00	0.0%
Clerical, Technical and Office Salaries		2400	50,406.66	51,545.00	2.3%
Other Classified Salaries		2900	57,980.38	68,033.00	17.3%
TOTAL, CLASSIFIED SALARIES			636,595.18	628,475.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,132.79	74,700.00	58.5%
OASDI/Medicare/Alternative		3301-3302	49,456.30	48,079.00	-2.8%
Health and Welfare Benefits		3401-3402	106,524.79	126,442.00	18.7%
Unemployment Insurance		3501-3502	2,149.54	4,524.00	110.5%
Workers' Compensation		3601-3602	11,185.48	10,227.00	-8.6%
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	6,193.00	53.00	-99.1%
Other Employee Benefits		3901-3902	20,524.69	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			243,166.59	264,025.00	8.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,208.99	18,410.00	99.9%
Noncapitalized Equipment		4400	1,672.31	0.00	-100.0%
Food		4700	559,841.10	515,000.00	-8.0%
TOTAL, BOOKS AND SUPPLIES			570,722.40	533,410.00	-6.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,291.05	3,600.00	178.8%
Dues and Memberships		5300	254.50	1,000.00	292.9%
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	21,913.29	18,000.00	-17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,435.46	13,200.00	15.4%
Communications		5900	2,051.88	5,600.00	172.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,946.18	41,400.00	12.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	18,041.26	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,041.26	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	68,047.32	64,662.00	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,047.32	64,662.00	-5.0%
TOTAL, EXPENDITURES			1,573,518.93	1,531,972.00	-2.6%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,404.30	2,000.00	-87.8%
5) TOTAL, REVENUES			16,404.30	2,000.00	-87.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,501.14	30,000.00	-31.0%
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			43,501.14	30,000.00	-31.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,096.84)	(28,000.00)	3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,120,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,120,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,147,096.84)	(28,000.00)	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,178,613.66	31,516.82	-97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,178,613.66	31,516.82	-97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,178,613.66	31,516.82	-97.3%
2) Ending Balance, June 30 (E + F1e)			31,516.82	3,516.82	-88.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	31,516.82	3,516.82	-88.8%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,639.70		
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	3,884.62		
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			34,524.32		
H. LIABILITIES					
1) Accounts Payable		9500	3,007.50		
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			3,007.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			31,516.82		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,404.30	2,000.00	-87.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,404.30	2,000.00	-87.8%
TOTAL, REVENUES			16,404.30	2,000.00	-87.8%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,306.68	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,194.46	30,000.00	146.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,501.14	30,000.00	-31.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			43,501.14	30,000.00	-31.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,120,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,120,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,120,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,304.34	40,000.00	52.1%
5) TOTAL, REVENUES			26,304.34	40,000.00	52.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,304.34	40,000.00	52.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,304.34	40,000.00	52.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,747,486.45	1,773,790.79	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,747,486.45	1,773,790.79	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,747,486.45	1,773,790.79	1.5%
2) Ending Balance, June 30 (E + F1e)			1,773,790.79	1,813,790.79	2.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,773,790.79	1,813,790.79	2.3%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,768,759.28		
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	5,031.51		
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			1,773,790.79		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,773,790.79		

			2009-10	2010-11	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	26,304.34	40,000.00	52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,304.34	40,000.00	52.1%
TOTAL, REVENUES			26,304.34	40,000.00	52.1%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	145,165.25	680,000.00	368.4%
5) TOTAL, REVENUES			145,165.25	680,000.00	368.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	398,357.97	286,128.00	-28.2%
6) Capital Outlay		6000-6999	2,314,377.89	5,489,128.00	137.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,049,387.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,762,122.86	5,775,256.00	53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,616,957.61)	(5,095,256.00)	40.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,883,042.39	(5,095,256.00)	-134.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,102,734.08	17,985,776.47	479.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,102,734.08	17,985,776.47	479.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,102,734.08	17,985,776.47	479.7%
2) Ending Balance, June 30 (E + F1e)			17,985,776.47	12,890,520.47	-28.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	17,985,776.47	12,890,520.47	-28.3%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,129,517.61		
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	61,252.84		
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			18,190,770.45		
H. LIABILITIES					
1) Accounts Payable		9500	204,993.98		
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			204,993.98		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			17,985,776.47		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	144,798.81	680,000.00	369.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	366.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,165.25	680,000.00	368.4%
TOTAL, REVENUES			145,165.25	680,000.00	368.4%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	398,357.97	286,128.00	-28.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			398,357.97	286,128.00	-28.2%
CAPITAL OUTLAY					
Land		6100	1,790,648.57	2,586,504.00	44.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	499,904.51	2,869,624.00	474.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,824.81	33,000.00	38.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,314,377.89	5,489,128.00	137.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,387.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,045,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,049,387.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,762,122.86	5,775,256.00	53.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	14,000,000.00	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			14,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,541.94	84,000.00	-7.2%
5) TOTAL, REVENUES			90,541.94	84,000.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,200.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	127,754.99	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			127,754.99	2,200.00	-98.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,213.05)	81,800.00	-319.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,647.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,647.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,566.05)	81,800.00	-518.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	294,793.29	275,227.24	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,793.29	275,227.24	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,793.29	275,227.24	-6.6%
2) Ending Balance, June 30 (E + F1e)			275,227.24	357,027.24	29.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	275,227.24	357,027.24	29.7%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	267,628.24		
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	7,599.00		
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			275,227.24		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			275,227.24		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,133.99	4,000.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	86,407.95	80,000.00	-7.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,541.94	84,000.00	-7.2%
TOTAL, REVENUES			90,541.94	84,000.00	-7.2%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,200.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,200.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	22,754.99	0.00	-100.0%
Other Debt Service - Principal		7439	105,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			127,754.99	0.00	-100.0%
TOTAL, EXPENDITURES			127,754.99	2,200.00	-98.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	17,647.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,647.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,647.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,206.96	23,000.00	33.7%
5) TOTAL, REVENUES			17,206.96	23,000.00	33.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,206.96	23,000.00	33.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,206.96	23,000.00	33.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,204,772.55	1,221,979.51	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,204,772.55	1,221,979.51	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,204,772.55	1,221,979.51	1.4%
2) Ending Balance, June 30 (E + F1e)			1,221,979.51	1,244,979.51	1.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,221,979.51	1,244,979.51	1.9%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,217,867.91		
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	4,111.60		
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			1,221,979.51		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,221,979.51		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,206.96	23,000.00	33.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,206.96	23,000.00	33.7%
TOTAL, REVENUES			17,206.96	23,000.00	33.7%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,451.72	2,500.00	-93.5%
5) TOTAL, REVENUES			38,451.72	2,500.00	-93.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,273.36	20,000.00	279.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,273.36	20,000.00	279.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,178.36	(17,500.00)	-152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,120,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,380,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,346,821.64)	(17,500.00)	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,052,138.72	1,705,317.08	-66.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,052,138.72	1,705,317.08	-66.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,052,138.72	1,705,317.08	-66.2%
2) Ending Balance, June 30 (E + F1e)			1,705,317.08	1,687,817.08	-1.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,705,317.08	1,687,817.08	-1.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,255,120.59		
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	452,427.43		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	456.45		
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			1,708,004.47		
H. LIABILITIES					
1) Accounts Payable		9500	2,687.39		
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			2,687.39		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,705,317.08		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	38,451.72	2,500.00	-93.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,451.72	2,500.00	-93.5%
TOTAL, REVENUES			38,451.72	2,500.00	-93.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,273.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	20,000.00	New
TOTAL, BOOKS AND SUPPLIES			5,273.36	20,000.00	279.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,273.36	20,000.00	279.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,120,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,120,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,380,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,161.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,528,247.00	2,340,235.00	-7.4%
5) TOTAL, REVENUES			2,555,408.00	2,340,235.00	-8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,730,071.00	1,821,366.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,730,071.00	1,821,366.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			825,337.00	518,869.00	-37.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			825,337.00	518,869.00	-37.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,007,783.00	1,833,120.00	81.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,007,783.00	1,833,120.00	81.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,007,783.00	1,833,120.00	81.9%
2) Ending Balance, June 30 (E + F1e)			1,833,120.00	2,351,989.00	28.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,833,120.00		
d) Unappropriated Amount		9790		2,351,989.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,833,120.00		
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			1,833,120.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,833,120.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	27,161.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,161.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,326,786.00	2,224,346.00	-4.4%
Unsecured Roll		8612	48,261.00	46,841.00	-2.9%
Prior Years' Taxes		8613	63,632.00	36,477.00	-42.7%
Supplemental Taxes		8614	35,783.00	18,699.00	-47.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	9,260.00	0.00	-100.0%
Interest		8660	10,316.00	13,872.00	34.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	34,209.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,528,247.00	2,340,235.00	-7.4%
TOTAL, REVENUES			2,555,408.00	2,340,235.00	-8.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	495,000.00	495,000.00	0.0%
Bond Interest and Other Service Charges		7434	1,235,071.00	1,326,366.00	7.4%
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)			1,730,071.00	1,821,366.00	5.3%
TOTAL, EXPENDITURES			1,730,071.00	1,821,366.00	5.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	162,182.07	0.00	-100.0%
5) TOTAL, REVENUES			162,182.07	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	175,073.21	176,900.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,073.21	176,900.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,891.14)	(176,900.00)	1272.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,075.00	251,900.00	0.7%
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			250,075.00	251,900.00	0.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			237,183.86	75,000.00	-68.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,280,830.31	3,518,014.17	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,280,830.31	3,518,014.17	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,280,830.31	3,518,014.17	7.2%
2) Ending Balance, June 30 (E + F1e)			3,518,014.17	3,593,014.17	2.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	3,518,014.17		
d) Unappropriated Amount		9790		3,593,014.17	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,135.04		
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	3,513,881.69		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(2.56)		
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			3,518,014.17		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,518,014.17		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	162,182.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			162,182.07	0.00	-100.0%
TOTAL, REVENUES			162,182.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	15,073.21	86,900.00	476.5%
Other Debt Service - Principal		7439	160,000.00	90,000.00	-43.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			175,073.21	176,900.00	1.0%
TOTAL, EXPENDITURES			175,073.21	176,900.00	1.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	250,075.00	251,900.00	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			250,075.00	251,900.00	0.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			250,075.00	251,900.00	0.7%

BOND DESCRIPTION		GOB	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	23,015,000.00	23,015,000.00
Bonds from Acquired District			0.00
Bonds Sold		14,000,000.00	14,000,000.00
Subtotal		37,015,000.00	37,015,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		495,000.00	495,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	36,520,000.00	36,520,000.00
1. Restricted Balance, July 1	2009-10	1,007,783.00	1,007,783.00
2. Tax Receipts	2009-10	2,483,722.00	2,483,722.00
3. State and Federal Apportionments	2009-10	27,161.00	27,161.00
4. Other Designated Revenue	2009-10	44,525.00	44,525.00
5. Subtotal (Sum of lines 1 through 4)		3,563,191.00	3,563,191.00
6. Less: Actual Expenditures or Other Uses	2009-10	1,730,071.00	1,730,071.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	1,833,120.00	1,833,120.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	84,782.00	84,782.00
9. Estimated State and Federal Apportionments	2010-11		0.00
10. Other Estimated Revenue	2010-11	57,961.00	57,961.00
11. Subtotal (Sum of lines 7 through 10)		1,975,863.00	1,975,863.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	4,171,008.00	4,171,008.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	2,195,145.00	2,195,145.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2010-11		0.00000
b) LEVIED	2010-11		0.00000

	2009-10 Unaudited Actuals			2010-11 Budget		
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			2,921.88	2,756.25	2,756.25	2,836.25
a. Kindergarten	287.08	287.66				
b. Grades One through Three	916.25	918.49				
c. Grades Four through Six	916.70	919.63				
d. Grades Seven and Eight	716.22	714.52				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital		0.05				
g. Community Day School						
2. Special Education						
a. Special Day Class	58.23	59.92	72.85	58.23	58.23	58.23
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	2,894.48	2,900.27	2,994.73	2,814.48	2,814.48	2,894.48
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	12.53	11.98	12.53	12.53	12.53	12.53
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	12.53	11.98	12.53	12.53	12.53	12.53
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	2,907.01	2,912.25	3,007.26	2,827.01	2,827.01	2,907.01
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	2,907.01	2,912.25	3,007.26	2,827.01	2,827.01	2,907.01
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	958,706.00		958,706.00			958,706.00
Work in Progress	7,846,872.97	(6,944,665.97)	902,207.00			902,207.00
Total capital assets not being depreciated	8,805,578.97	(6,944,665.97)	1,860,913.00	0.00	0.00	1,860,913.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	34,021,683.00	235,862.00	34,257,545.00			34,257,545.00
Equipment	1,037,548.00	87,658.00	1,125,206.00			1,125,206.00
Total capital assets being depreciated	35,059,231.00	323,520.00	35,382,751.00	0.00	0.00	35,382,751.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(6,171,980.49)	(9,108.51)	(6,181,089.00)			(6,181,089.00)
Equipment	(724,531.00)	(634.00)	(725,165.00)			(725,165.00)
Total accumulated depreciation	(6,896,511.49)	(9,742.51)	(6,906,254.00)	0.00	0.00	(6,906,254.00)
Total capital assets being depreciated, net	28,162,719.51	313,777.49	28,476,497.00	0.00	0.00	28,476,497.00
Governmental activity capital assets, net	36,968,298.48	(6,630,888.48)	30,337,410.00	0.00	0.00	30,337,410.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	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	12,209,513.18	301	0.00	303	12,209,513.18	305	311,399.50		307	11,898,113.68	309
2000 - Classified Salaries	3,708,945.54	311	0.00	313	3,708,945.54	315	344,645.85		317	3,364,299.69	319
3000 - Employee Benefits (Excluding 3800)	4,630,202.57	321	90,209.22	323	4,539,993.35	325	185,836.37		327	4,354,156.98	329
4000 - Books, Supplies Equip Replace. (6500)	858,114.16	331	12,008.72	333	846,105.44	335	214,610.80		337	631,494.64	339
5000 - Services. . . & 7300 - Indirect Costs	2,485,139.80	341	57,982.83	343	2,427,156.97	345	656,410.02		347	1,770,746.95	349
TOTAL					23,731,714.48	365	TOTAL			22,018,811.94	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	10,491,676.82	375
2. Salaries of Instructional Aides Per EC 41011.	2100	903,763.97	380
3. STRS.	3101 & 3102	845,170.35	382
4. PERS.	3201 & 3202	120,015.94	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	255,909.45	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,350,694.49	385
7. Unemployment Insurance.	3501 & 3502	35,979.13	390
8. Workers' Compensation Insurance.	3601 & 3602	206,488.07	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	356,146.75	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		14,565,844.97	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		141,321.80	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		14,424,523.17	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.		65.51%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	65.51%
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).	22,018,811.94
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	11,684,482.00	301	0.00	303	11,684,482.00	305	327,369.00		307	11,357,113.00	309
2000 - Classified Salaries	3,686,268.00	311	0.00	313	3,686,268.00	315	352,853.00		317	3,333,415.00	319
3000 - Employee Benefits (Excluding 3800)	4,569,611.00	321	112,190.00	323	4,457,421.00	325	197,026.00		327	4,260,395.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,718,499.00	331	9,818.00	333	1,708,681.00	335	78,152.00		337	1,630,529.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,377,863.00	341	70,650.00	343	2,307,213.00	345	610,296.00		347	1,696,917.00	349
TOTAL					23,844,065.00	365	TOTAL			22,278,369.00	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	10,121,658.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	889,065.00 380
3. STRS.		3101 & 3102	811,290.00 382
4. PERS.		3201 & 3202	138,367.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	250,516.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,649,131.00 385
7. Unemployment Insurance.		3501 & 3502	80,802.00 390
8. Workers' Compensation Insurance.		3601 & 3602	185,071.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			14,125,900.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			166,428.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			13,959,472.00 397
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.			62.66%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.66%
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).	22,278,369.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	23,152,308.00		23,152,308.00	14,000,000.00	495,000.00	36,657,308.00	815,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,318,295.00		3,318,295.00		935,000.00	2,383,295.00	90,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,812,500.00		4,812,500.00		25,000.00	4,787,500.00	25,000.00
Net OPEB Obligation	268,270.00	(46,659.00)	221,611.00	255,812.00	221,611.00	255,812.00	79,688.00
Compensated Absences Payable	245,548.00		245,548.00	301,118.00	245,548.00	301,118.00	
Governmental activities long-term liabilities	31,796,921.00	(46,659.00)	31,750,262.00	14,556,930.00	1,922,159.00	44,385,033.00	1,009,688.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		144,342.49	144,342.49
2. State Lottery Revenue	8560	334,851.97		55,560.23	390,412.20
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)		334,851.97	0.00	199,902.72	534,754.69
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	299,617.00			299,617.00
2. Classified Salaries:	2000-2999	0.00			0.00
3. Employee Benefits:	3000-3999	35,234.97			35,234.97
4. Books and Supplies	4000-4999	0.00		185,680.62	185,680.62
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)		334,851.97	0.00	185,680.62	520,532.59
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	14,222.10	14,222.10
D. COMMENTS:					

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

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

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	13,556,574.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,069.50	2.11%	6,197.50	2.40%	6,346.50
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		2,907.01	-2.75%	2,827.01	-2.83%	2,747.01
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		17,644,097.20	-0.70%	17,520,394.48	-0.49%	17,433,898.97
d. Other Revenue Limit (Form RL, lines 6 thru 14)		55,095.00	-0.71%	54,703.00	-0.50%	54,430.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		17,699,192.20	-0.70%	17,575,097.48	-0.49%	17,488,328.97
f. Deficit Factor (Form RL, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		14,450,505.47	-0.70%	14,349,188.34	-0.49%	14,278,346.19
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(264,174.00)	2.11%	(269,746.00)	2.40%	(276,233.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(629,757.00)	-0.57%	(626,178.00)	-0.31%	(624,234.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		13,556,574.47	-0.76%	13,453,264.34	-0.56%	13,377,879.19
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,356,412.00	-7.97%	2,168,675.00	-11.38%	1,921,854.00
4. Other Local Revenues	8600-8799	239,348.00	-8.26%	219,574.00	0.00%	219,574.00
5. Other Financing Sources	8900-8999	(1,658,342.00)	-87.28%	(210,898.00)	842.77%	(1,988,274.00)
6. Total (Sum lines A1k thru A5)		14,493,992.47	7.84%	15,630,615.34	-13.43%	13,531,033.19
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				9,322,732.00		9,419,036.00
b. Step & Column Adjustment				148,593.00		140,364.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(52,289.00)		(146,798.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,322,732.00	1.03%	9,419,036.00	-0.07%	9,412,602.00
2. Classified Salaries						
a. Base Salaries				1,912,444.00		2,038,453.00
b. Step & Column Adjustment				16,840.00		7,840.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				109,169.00		8,166.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,912,444.00	6.59%	2,038,453.00	0.79%	2,054,459.00
3. Employee Benefits	3000-3999	3,172,854.00	1.46%	3,219,185.00	-0.43%	3,205,418.00
4. Books and Supplies	4000-4999	201,270.00	-14.66%	171,770.00	-4.93%	163,304.00
5. Services and Other Operating Expenditures	5000-5999	1,328,619.00	2.74%	1,365,084.00	-1.17%	1,349,067.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(324,227.00)	-7.75%	(299,111.00)	0.00%	(299,111.00)
9. Other Financing Uses	7600-7699	251,900.00	0.61%	253,432.00	-11.00%	225,546.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,865,592.00	1.91%	16,167,849.00	-0.35%	16,111,285.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,371,599.53)		(537,233.66)		(2,580,251.81)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,828,935.12		1,457,335.59		920,101.93
2. Ending Fund Balance (Sum lines C and D1)		1,457,335.59		920,101.93		(1,660,149.88)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	116,573.00				
b. Designated for Economic Uncertainties	9770	1,340,762.12				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		920,101.93		(1,660,149.88)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,457,335.12		920,101.93		(1,660,149.88)

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	1,340,762.12		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		920,101.93		(1,660,149.88)
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		1,340,762.12		920,101.93		(1,660,149.88)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
1. Applied furlough days and reduced teaching positions due to state budget cuts and overstaffing: The state budget cuts has severely impacted the district's ability to meet its financial obligations for the current and subsequent two fiscal years that the district has to implement more additional furlough days from 2010-2011 through 2011-2012 to coincide with state funding.						

Description	Codes	(A)	(B)	(C)	(D)	(E)
The district's enrollment has continued to decline, and the class sizes have been increased for each teacher resulting in an excess of teachers.						
2. To reclassify the funding for the certificated and classified positions: Some certificated and classified positions were aid out of the Restricted General Fund in 2010-2011. These positions will be transferred back to the Unrestricted General Fund in 2012 due to the expected depletion of the Restricted General Fund.						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
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Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
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Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,843.50	6,093.50
2. Inflation Increase	0041	250.00	(24.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,093.50	6,069.50
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,093.50	6,069.50
b. Revenue Limit ADA	0033	3,007.26	2,907.01
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	18,324,738.81	17,644,097.20
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	63,064.00	55,095.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	18,387,802.81	17,699,192.20
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	15,012,721.60	14,450,505.47
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	47,237.00	108,507.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	103,436.00	69,485.00
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)	- - -	(56,199.00)	39,022.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	14,956,522.60	14,489,527.47

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	2,428,547.00	2,200,665.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,428,547.00	2,200,665.00
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	12,527,975.60	12,288,862.47
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	59,895.00	56,845.00
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	- - -	(770,476.00)	(681,419.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(830,371.00)	(738,264.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	11,697,604.60	11,550,598.47
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	11,697,604.60	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	13,263.00	
46. California High School Exit Exam	9002	21,331.00	
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	7,217.00	
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	2009-10 Actual	2010-11 Budget	% Diff.
SELPA Name: West San Gabriel Valley (DY)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes	41,244,833.00	40,821,675.00	-1.03%
3. Federal IDEA, Part B, Local Assistance Grants	4,713,622.00	4,713,622.00	0.00%
4. Applicable Excess ERAF	16,609,339.00	16,609,339.00	0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	62,567,794.00	62,144,636.00	-0.68%
B. COLA Apportionment		(168,695.00)	New
C. Growth Apportionment or Declining ADA Adjustment	(418,186.00)	(601,920.00)	43.94%
D. Special Disabilities Adjustment Apportionment			0.00%
E. Subtotal (Sum of lines A.5, B, C, and D)	62,149,608.00	61,374,021.00	-1.25%
F. Program Specialist/Regionalized Services Apportionment	1,308,672.00	1,308,672.00	0.00%
G. Low Incidence Materials and Equipment Apportionment	108,692.00	108,692.00	0.00%
H. Out of Home Care Apportionment	2,799,213.00	2,520,842.00	-9.94%
I. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)	66,366,185.00	65,312,227.00	-1.59%
L. Mental Health Apportionment	500,379.00	500,379.00	0.00%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)			0.00%
N. Federal IDEA Local Assistance Grants - Preschool	740,002.00	740,002.00	0.00%
O. Federal IDEA - Section 619 Preschool	371,841.00	371,841.00	0.00%
P. Other Federal Discretionary Grants	244,445.00	244,445.00	0.00%
Q. Other Adjustments	255,861.00	255,861.00	0.00%
R. Total SELPA Revenues (Sum lines K through Q)	68,478,713.00	67,424,755.00	-1.54%

Description	2009-10 Actual	2010-11 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (DY00)	12,425,217.00	12,233,981.00	-1.54%
Arcadia Unified (DY03)	6,283,596.00	6,186,885.00	-1.54%
Duarte Unified (DY04)	1,991,882.00	1,961,225.00	-1.54%
El Monte City Elementary (DY05)	6,123,416.00	6,029,170.00	-1.54%
El Monte Union High (DY06)	4,246,604.00	4,181,244.00	-1.54%
Garvey Elementary (DY07)	3,840,958.00	3,781,842.00	-1.54%
Monrovia Unified (DY08)	3,309,308.00	3,258,374.00	-1.54%
Mountain View Elementary (DY09)	4,947,944.00	4,871,790.00	-1.54%
Rosemead Elementary (DY10)	1,920,849.00	1,891,285.00	-1.54%
San Marino Unified (DY12)	2,003,326.00	1,972,493.00	-1.54%
South Pasadena Unified (DY13)	2,737,994.00	2,695,853.00	-1.54%
Temple City Unified (DY14)	3,239,079.00	3,189,226.00	-1.54%
Valle Lindo Elementary (DY15)	583,309.00	574,331.00	-1.54%
San Gabriel Unified (DY16)	3,499,984.00	3,446,116.00	-1.54%
Alhambra Unified (DY17)	11,325,247.00	11,150,940.00	-1.54%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)	68,478,713.00	67,424,755.00	-1.54%
Preparer Name: _____ Title: _____ Phone: _____			

Current LEA: 19-64931-0000000 Rosemead Elementary		
Selected SELPA: DY		
(Enter a SELPA ID from the list below then save and close)		
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DY	West San Gabriel Valley	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(110,874.64)				
Other Sources/Uses Detail					0.00	308,479.15		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	42,827.32	0.00				
Other Sources/Uses Detail					40,757.15	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	68,047.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,120,000.00		
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					4,500,000.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					17,647.00	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					1,120,000.00	4,500,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					250,075.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	110,874.64	(110,874.64)	5,928,479.15	5,928,479.15	0.00	0.00

Sept 8 Budget (Dual Adoption)
2010-11 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(89,916.00)				
Other Sources/Uses Detail					0.00	251,900.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	25,254.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	64,662.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					251,900.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	89,916.00	(89,916.00)	251,900.00	251,900.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2007-08)	3,174.94	3,170.31	0.1%	Met
Second Prior Year (2008-09)	3,114.52	3,059.94	1.8%	Not Met
First Prior Year (2009-10)	3,009.24	3,007.26	0.1%	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	2,907.01			

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)

N/A

- 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)

N/A

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2007-08)	3,150	3,121	0.9%	Met
Second Prior Year (2008-09)	3,100	3,052	1.5%	Not Met
First Prior Year (2009-10)	3,034	2,970	2.1%	Not Met
Budget Year (2010-11)	2,890			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The 5th and 6th grader were dropped from the prior year's enrollment.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The 5th and 6th grader continue to decline from previous year.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	3,045	3,121	97.6%
Second Prior Year (2008-09)	2,995	3,052	98.1%
First Prior Year (2009-10)	2,894	2,970	97.4%
Historical Average Ratio:			97.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	2,814	2,890	97.4%	Met
1st Subsequent Year (2011-12)	2,734	2,810	97.3%	Met
2nd Subsequent Year (2012-13)	2,654	2,730	97.2%	Met

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

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

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

Explanation:
(required if NOT met)

N/A

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,093.50	6,069.50	6,197.50	6,346.50
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	4,975.04	4,955.44	5,059.95	5,181.60
d. Prior Year Funded BRL per ADA		4,975.04	4,955.44	5,059.95
e. Difference (Step 1c minus Step 1d)		(19.60)	104.51	121.65
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.39%	2.11%	2.40%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	3,007.26	2,907.01	2,827.01	2,747.01
b. Prior Year Revenue Limit (Funded) ADA		3,007.26	2,907.01	2,827.01
c. Difference (Step 2a minus Step 2b)		(100.25)	(80.00)	(80.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-3.33%	-2.75%	-2.83%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-3.72%	-0.64%	-0.43%
Revenue Limit Standard (Step 3, plus/minus 1%):		-4.72% to -2.72%	-1.64% to .36%	-1.43% to .57%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	2,428,547.00	2,200,665.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	14,126,153.20	13,751,263.00		
District's Projected Change in Revenue Limit:		-2.65%	-100.00%	0.00%
Revenue Limit Standard:		-4.72% to -2.72%	-1.64% to .36%	-1.43% to .57%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The District is in decline and funding is based on last year actual attendance.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	15,276,771.09	16,529,394.76	92.4%
Second Prior Year (2008-09)	15,235,493.93	16,578,366.13	91.9%
First Prior Year (2009-10)	14,534,013.64	15,841,514.92	91.7%
	Historical Average Ratio:		92.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	3.0%	3.0%	3.0%
	89.0% to 95.0%	89.0% to 95.0%	89.0% to 95.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2010-11)	14,408,030.00	15,613,692.00	92.3%	Met
1st Subsequent Year (2011-12)	14,676,674.00	15,914,417.00	92.2%	Met
2nd Subsequent Year (2012-13)	14,672,479.00	15,885,739.00	92.4%	Met

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

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

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

Explanation:
(required if NOT met)

N/A

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-3.72%	-0.64%	-0.43%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.72% to 6.28%	-10.64% to 9.36%	-10.43% to 9.57%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.72% to 1.28%	-5.64% to 4.36%	-5.43% to 4.57%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2009-10)	2,850,184.25		
Budget Year (2010-11)	3,398,163.00	19.23%	Yes
1st Subsequent Year (2011-12)	2,631,286.00	-22.57%	Yes
2nd Subsequent Year (2012-13)	2,631,286.00	0.00%	No

Explanation:
(required if Yes)

The revenue in 2009-2010 reflected the current year allocation plus prior year carryover.
The revenue in 2010-11 and 2011-12 reflected the one-time ARRA federal stimulus and stabilization funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2009-10)	3,877,922.60		
Budget Year (2010-11)	3,769,750.00	-2.79%	No
1st Subsequent Year (2011-12)	3,580,853.00	-5.01%	No
2nd Subsequent Year (2012-13)	3,332,872.00	-6.93%	Yes

Explanation:
(required if Yes)

The Class Size Reduction penalty will end in 2011-2012. The revenue in 2012-2013 reflects no funding in class size over 20.44.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2009-10)	1,706,057.61		
Budget Year (2010-11)	1,715,934.00	0.58%	No
1st Subsequent Year (2011-12)	1,665,977.00	-2.91%	No
2nd Subsequent Year (2012-13)	1,665,977.00	0.00%	No

Explanation:
(required if Yes)

N/A

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2009-10)	858,114.16		
Budget Year (2010-11)	1,718,499.00	100.26%	Yes
1st Subsequent Year (2011-12)	607,855.00	-64.63%	Yes
2nd Subsequent Year (2012-13)	553,416.00	-8.96%	Yes

Explanation:
(required if Yes)

Due to the state fiscal crisis and budget cuts, the district will have to reduce expenditures to shorten the deficit spending.

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

First Prior Year (2009-10)	2,596,014.44		
Budget Year (2010-11)	2,467,779.00	-4.94%	No
1st Subsequent Year (2011-12)	2,468,201.00	0.02%	No
2nd Subsequent Year (2012-13)	2,452,184.00	-0.65%	No

Explanation:
(required if Yes)

N/A

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2009-10)	8,434,164.46		
Budget Year (2010-11)	8,883,847.00	5.33%	Met
1st Subsequent Year (2011-12)	7,878,116.00	-11.32%	Not Met
2nd Subsequent Year (2012-13)	7,630,135.00	-3.15%	Met

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

First Prior Year (2009-10)	3,454,128.60		
Budget Year (2010-11)	4,186,278.00	21.20%	Not Met
1st Subsequent Year (2011-12)	3,076,056.00	-26.52%	Not Met
2nd Subsequent Year (2012-13)	3,005,600.00	-2.29%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The revenue in 2009-2010 reflected the current year allocation plus prior year carryover.
The revenue in 2010-11 and 2011-12 reflected the one-time ARRA federal stimulus and stabilization funds.

Explanation:

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

The Class Size Reduction penalty will end in 2011-2012. The revenue in 2012-2013 reflects no funding in class size over 20.44.

Explanation:

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

N/A

- 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)

Due to the state fiscal crisis and budget cuts, the district will have to reduce expenditures to shorten the deficit spending.

Explanation:

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

N/A

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	24,947,514.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	24,947,514.00	249,475.14	188,972.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

The District is going to use the Special Reserve for Capital Outlay Project, Fund 40, for ongoing and major maintenance needs.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	1,382,116.24	1,406,525.78	2,712,362.33
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	1,382,116.24	1,406,525.78	2,712,362.33
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	26,330,379.01	25,531,955.19	24,963,668.65
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)	26,330,379.01	25,531,955.19	24,963,668.65
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	5.2%	5.5%	10.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.8%	3.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	552,431.77	17,090,654.11	N/A	Met
Second Prior Year (2008-09)	169,972.85	16,954,533.13	N/A	Met
First Prior Year (2009-10)	(882,888.43)	16,149,994.07	5.5%	Not Met
Budget Year (2010-11) (Information only)	(1,371,600.00)	15,865,592.00		

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)

Due to the revenue limit deficit of 18.355% and one-time reduction of \$252.99 per ADA from revenue limit, an additional loss of ADA to HINI and declining enrollments caused a bigger gap of deficit spending.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2007-08)	2,989,419.00	2,989,418.93	0.0%	Met
Second Prior Year (2008-09)	3,541,851.00	3,541,850.70	0.0%	Met
First Prior Year (2009-10)	3,711,824.00	3,711,823.55	0.0%	Met
Budget Year (2010-11) (Information only)	2,828,935.12			

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

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

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

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

Explanation:
(required if NOT met)

N/A

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	2,814	2,734	2,654
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	24,947,514.00	23,908,360.00	23,864,499.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	24,947,514.00	23,908,360.00	23,864,499.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	748,425.42	717,250.80	715,934.97
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	748,425.42	717,250.80	715,934.97

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	1,340,762.12		
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	920,101.93	(1,660,149.88)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(0.60)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	1,340,761.52	920,101.93	(1,660,149.88)
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	5.37%	3.85%	-6.96%
District's Reserve Standard (Section 10B, Line 7):	748,425.42	717,250.80	715,934.97
Status:	Met	Met	Not Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Declining enrollment and insufficient fund from state cause the reserve falling below the standard.
The district may change district student calendar to 175 days, may unwind class size reduction, continue to explore furlough days and/or salary roll-back.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

A special education litigation occurred and potential settlement amount has been budgeted in 2009-2010.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2009-10)	(1,997,608.69)			
Budget Year (2010-11)	(1,658,342.00)	(339,266.69)	-17.0%	Not Met
1st Subsequent Year (2011-12)	(210,898.00)	(1,447,444.00)	-87.3%	Not Met
2nd Subsequent Year (2012-13)	(1,988,274.00)	1,777,376.00	842.8%	Not Met

1b. Transfers In, General Fund *

First Prior Year (2009-10)	0.00			
Budget Year (2010-11)	0.00	0.00	0.0%	Met
1st Subsequent Year (2011-12)	1,770,000.00	1,770,000.00	New	Not Met
2nd Subsequent Year (2012-13)	0.00	(1,770,000.00)	-100.0%	Not Met

1c. Transfers Out, General Fund *

First Prior Year (2009-10)	308,479.00			
Budget Year (2010-11)	251,900.00	(56,579.00)	-18.3%	Not Met
1st Subsequent Year (2011-12)	253,432.00	1,532.00	0.6%	Met
2nd Subsequent Year (2012-13)	225,546.00	(27,886.00)	-11.0%	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)

The District plans to use one-time transfer in from Special Reserve Fund for Postemployment Benefits, Fund 20 and one-time ARRA money to cut down contributions.

- 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)

The District has to transfer postemployment benefit fund, Fund #20, to backfill state budget cuts.

- 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)

The district used Measure O, GO Bond, to pay off one of COP(s) this year and QZAB will be expiring in 2012-2013.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	17	Fund 01	Fund 56 / 7438. 7439	2,125,000
General Obligation Bonds	30	Fund 51	Fund 51	40,625,000
Supp Early Retirement Program	4	Fund 01	Fund 01/3701,3702	171,521
State School Building Loans				
Compensated Absences				

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

QZAB	3		Fund 01 / 7439	5,000,000

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Budget Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	175,075	176,900	178,431	179,775
General Obligation Bonds	1,730,071	2,678,654	2,586,629	2,580,992
Supp Early Retirement Program	84,292	79,688	47,923	26,094
State School Building Loans				
Compensated Absences	300,000	301,118	280,000	260,000

Other Long-term Commitments (continued):

QZAB	75,000	75,000	75,000	45,770
Total Annual Payments:	2,364,438	3,311,360	3,167,983	3,092,631

Has total annual payment increased over prior year (2009-10)? **Yes** **Yes** **Yes**

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

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)

The District issued a \$9 million and \$5 million bonds in December 2009.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

--

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

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

Self-Insurance Fund Governmental Fund

1,773,791

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

2,390,812.00

2,390,812.00

Actuarial

Jul 01, 2008

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

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
284,390.00	284,390.00	284,390.00
112,190.00	86,965.00	70,668.00
112,190.00	86,965.00	70,685.00
19	13	6

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

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 is a member of MERGE JPA which covers worker's compensation, property and liability. The District participates in the employee health and welfare benefits with the Los Angeles County of Education.

3. Self-Insurance Liabilities

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

777,971.00

4. Self-Insurance Contributions

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
200,354.00	257,927.00	259,690.00
200,354.00	257,927.00	259,690.00

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) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	139.0	131.0	128.0	125.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

------	------	------

One Year Agreement

Total cost of salary settlement

------	------	------

% change in salary schedule from prior year

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

111,083

7. Amount included for any tentative salary schedule increases

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
172,999	165,221	154,533

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-managment) FTE positions	78.7	78.2	78.2	78.2

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Sep 21, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 09, 2010

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

Yes

If Yes, date of budget revision board adoption:

Sep 21, 2010

4. Period covered by the agreement:

Begin Date: Jul 01, 2010

End Date: Jun 30, 2011

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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:

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
27,527	28,276	9,527
0.7%	0.8%	0.3%

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

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

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

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

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

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	25.0	24.0	24.0	24.0

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

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

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

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

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

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

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

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

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<div>No</div>
A2. Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
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)	<div>Yes</div>
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
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?	<div>No</div>
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7. Is the district's financial system independent of the county office system?	<div>No</div>
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)	<div>No</div>
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>No</div>

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

2010-11 Budget Cash Flow Projection

May 2010-June 2011

District Name:		2010								
		Object	May	June	July	August	September	October	November	December
A. BEGINNING CASH		9110	4,426,572	3,304,526	2,415,689	2,967,378	4,421,375	4,186,172	3,802,826	3,296,402
B. RECEIPTS										
Revenue Limit Sources										
Property Taxes	8020-8079		119,598	228,433	66,674	87,562	45,645	20,849	131,861	630,200
Principal Apportionment	8010-8019		513,486	2,783,393	0	825,743	577,530	948,788	952,831	2,079,108
Miscellaneous Funds	8080-8099		117,983	(14,547)	0	0	0	0	0	0
Federal Revenue	8100-8299		248,889	421,272	0	1,061,289	114,889	257,473	436,371	0
Other State Revenue	8300-8599		205,581	1,530,378	0	23,510	410,527	610,718	100,107	486,950
Other Local Revenue	8600-8799		116,735	305,699	0	52,230	263,190	145,619	198,309	100,741
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue				673						
TOTAL RECEIPTS			1,322,272	5,255,301	66,674	2,050,334	1,411,781	1,983,447	1,819,479	3,296,999
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,187,278	1,237,093	77,113	112,611	1,130,152	1,153,133	1,140,937	1,139,080
Classified Salaries	2000-2999		334,539	686,538	0	177,108	188,700	304,362	317,717	326,222
Employee Benefits	3000-3999		457,360	615,947	16,492	61,526	338,587	447,927	447,463	447,986
Books, Supplies and Services	4000-5999		175,495	892,399	49,753	145,786	464,031	348,590	152,428	265,505
Capital Outlay	6000-6599		0	136,897	0	0	0	0	0	0
Other Outgo	7000-7499		97,141	(49,718)	0	0	0	0	95,836	(16,855)
Interfund Transfers Out	7600-7629		44,242	20,757	160,000	0	0	15,303	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures										
TOTAL DISBURSEMENTS			2,296,055	3,539,913	303,358	497,031	2,121,470	2,269,315	2,154,381	2,161,938
D. PRIOR YEAR TRANSACTIONS										
Accounts Receivable	9200		(35,692)	(4,872,541)	1,820,922	1,124,158	444,888	12,101	75,207	(28,569)
Accounts Payable	9500		(112,571)	2,268,316	1,032,549	1,223,464	(29,598)	109,579	246,729	121,724
TOTAL PRIOR YEAR TRANSACTIONS			(148,263)	(2,604,225)	788,373	(99,306)	474,486	(97,478)	(171,522)	(150,293)
E. NET INCREASE/DECREASE										
(B - C + D)			(1,122,046)	(888,837)	551,689	1,453,997	(235,203)	(383,346)	(506,424)	984,768
F. ENDING CASH (A + E)			3,304,526	2,415,689	2,967,378	4,421,375	4,186,172	3,802,826	3,296,402	4,281,170
G. ENDING CASH, PLUS ACCRUALS										

2010-11 Budget Cash Flow Projection

May 2010-June 2011

District Name:	2011								Jul 10-Jun 11
	Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH	9110	4,281,170	4,445,620	3,007,821	1,777,268	2,197,229	1,648,144		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	405,240	101,640	99,466	480,321	25,927	105,279	0	2,200,664
Principal Apportionment	8010-8019	952,803	57,753	0	1,741,253	527,141	0	2,887,650	11,550,600
Miscellaneous Funds	8080-8099	0	0	0	0	0	69,485	0	69,485
Federal Revenue	8100-8299	121,128	325,742	221,174	36,693	401,552	244,164	177,688	3,398,163
Other State Revenue	8300-8599	462,605	379,637	376,901	361,077	253,259	191,365	113,093	3,769,749
Other Local Revenue	8600-8799	427,407	22,314	127,134	112,030	119,396	113,245	34,319	1,715,934
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue									0
TOTAL RECEIPTS		2,369,183	887,086	824,675	2,731,374	1,327,275	723,538	3,212,750	22,704,595
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,132,177	1,141,171	1,144,414	1,153,338	1,134,194	1,146,325	79,838	11,684,483
Classified Salaries	2000-2999	319,542	331,834	343,437	328,437	328,339	329,484	391,087	3,686,269
Employee Benefits	3000-3999	449,461	450,549	454,761	451,844	448,886	456,776	161,247	4,633,505
Books, Supplies and Services	4000-5999	215,612	162,172	226,299	275,356	191,363	224,187	1,465,197	4,186,279
Capital Outlay	6000-6599	0	0	0	0	0	0	0	0
Other Outgo	7000-7499	0	95,836	0	196,934	95,836	12,041	25,448	505,076
Interfund Transfers Out	7600-7629	0	0	10,999	0	33,852	31,745	0	251,899
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0
Other Disbursements/									0
Non Expenditures									0
TOTAL DISBURSEMENTS		2,116,792	2,181,562	2,179,910	2,405,909	2,232,470	2,200,558	2,122,817	24,947,511
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	27,890	(3,558)	14,292	273,276	380,562	559,960	0	4,701,129
Accounts Payable	9500	115,831	139,765	(110,390)	178,780	24,452	399,063	0	3,451,948
TOTAL PRIOR YEAR TRANSACTIONS		(87,941)	(143,323)	124,682	94,496	356,110	160,897	0	1,249,181
E. NET INCREASE/DECREASE									
(B - C + D)		164,450	(1,437,799)	(1,230,553)	419,961	(549,085)	(1,316,123)	1,089,933	(993,735)
F. ENDING CASH (A + E)		4,445,620	3,007,821	1,777,268	2,197,229	1,648,144	332,021		
G. ENDING CASH, PLUS ACCRUALS									1,421,954