

ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1601 E. Chestnut Ave., Santa Ana, CA

Date: June 09, 2011

Place: 1601 E. Chestnut Ave., Santa Ana

Date: June 14, 2011

Time: 07:00 P.M.

Adoption Date: June 14, 2011

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Swandayani Singgih

Telephone: (714) 558-5895

Title: Assistant Director, Fiscal Services

E-mail: swandayani.singgih@sausd.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., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 17,013,972.00
Less: Amount of total liabilities reserved in budget:	\$ 17,013,972.00
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:

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

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

Date of Meeting: Jun 14, 2001

For additional information on this certification, please contact:

Name: Camille Boden

Title: Executive Director, Risk Management

Telephone: (714) 558-5856

E-mail: camille.boden@sausd.us

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	265,347,367.71	10,016,197.29	275,363,565.00	268,510,159.92	9,754,918.08	278,265,078.00	1.1%
2) Federal Revenue		8100-8299	1,387,943.87	83,438,361.92	84,826,305.79	1,573,731.82	63,232,117.36	64,805,849.18	-23.6%
3) Other State Revenue		8300-8599	45,221,827.14	69,173,334.66	114,395,161.80	41,629,414.00	65,413,437.25	107,042,851.25	-6.4%
4) Other Local Revenue		8600-8799	5,737,195.62	3,140,214.66	8,877,410.28	5,371,069.00	2,345,801.65	7,716,870.65	-13.1%
5) TOTAL REVENUES			317,694,334.34	165,768,108.53	483,462,442.87	317,084,374.74	140,746,274.34	457,830,649.08	-5.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	157,339,078.88	80,701,363.44	238,040,442.32	161,202,406.06	77,920,322.37	239,122,728.43	0.5%
2) Classified Salaries		2000-2999	34,496,787.01	28,696,444.63	63,193,231.64	38,730,117.05	25,840,730.94	64,570,847.99	2.2%
3) Employee Benefits		3000-3999	62,266,520.91	36,037,968.76	98,304,489.67	68,802,334.88	35,423,061.38	104,225,396.26	6.0%
4) Books and Supplies		4000-4999	3,862,033.69	23,462,901.85	27,324,935.54	3,792,318.93	12,491,025.10	16,283,344.03	-40.4%
5) Services and Other Operating Expenditures		5000-5999	15,188,481.70	40,014,284.75	55,202,766.45	18,515,548.43	33,916,739.28	52,432,287.71	-5.0%
6) Capital Outlay		6000-6999	244,648.58	1,092,713.31	1,337,361.89	256,572.00	200,000.00	456,572.00	-65.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	183,477.18	4,401,248.46	4,584,725.64	600,000.00	4,396,249.75	4,996,249.75	9.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,308,587.07)	3,402,087.07	(906,500.00)	(3,996,754.18)	2,895,044.18	(1,101,710.00)	21.5%
9) TOTAL EXPENDITURES			269,272,440.88	217,809,012.27	487,081,453.15	287,902,543.17	193,083,173.00	480,985,716.17	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			48,421,893.46	(52,040,903.74)	(3,619,010.28)	29,181,831.57	(52,336,898.66)	(23,155,067.09)	539.8%
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	4,857,805.85	1,532,711.00	6,390,516.85	3,985,044.00	1,532,711.00	5,517,755.00	-13.7%
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	(45,586,391.01)	45,586,391.01	0.00	(52,472,898.86)	52,472,898.86	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(50,444,196.86)	44,053,680.01	(6,390,516.85)	(56,457,942.86)	50,940,187.86	(5,517,755.00)	-13.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,022,303.40)	(7,987,223.73)	(10,009,527.13)	(27,276,111.29)	(1,396,710.80)	(28,672,822.09)	186.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited			80,301,832.42	15,019,961.79	95,321,794.21	78,279,529.02	7,032,738.06	85,312,267.08	-10.5%
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)			80,301,832.42	15,019,961.79	95,321,794.21	78,279,529.02	7,032,738.06	85,312,267.08	-10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,301,832.42	15,019,961.79	95,321,794.21	78,279,529.02	7,032,738.06	85,312,267.08	-10.5%
2) Ending Balance, June 30 (E + F1e)			78,279,529.02	7,032,738.06	85,312,267.08	51,003,417.73	5,636,027.26	56,639,444.99	-33.6%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	150,000.00	0.00	150,000.00				
Stores		9712	440,000.00	0.00	440,000.00				
Prepaid Expenditures		9713	2,387,359.00	0.00	2,387,359.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	7,032,738.06	7,032,738.06				
b) Designated Amounts		9770	50,924,898.72	0.00	50,924,898.72				
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	24,377,271.30	0.00	24,377,271.30				
0000 Restoration of State Future Cuts	0000	9780	13,800,000.00		13,800,000.00				
0032 Civic Center	0000	9780	243,566.93		243,566.93				
0800 CAHSEE	0000	9780	465,231.91		465,231.91				
0801 CalSafe	0000	9780	488,392.99		488,392.99				
0802 Community Day	0000	9780	812,915.06		812,915.06				
0803 Instructional Materials	0000	9780	3,067,164.41		3,067,164.41				
Designated for one-time cuts	0000	9780	5,500,000.00		5,500,000.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable Revolving Cash		9711				150,000.00	0.00	150,000.00	

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

30 66670 0000000
Form 01

Santa Ana Unified
Orange County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Stores		9712				440,000.00	0.00	440,000.00	
Prepaid Expenditures		9713				2,387,359.00	0.00	2,387,359.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	5,636,027.29	5,636,027.29	
c) Committed									
Stabilization Arrangements		9750				15,000,000.00	0.00	15,000,000.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				23,133,238.40	0.00	23,133,238.40	
0000 Restoration of Future State Cuts	0000	9780				17,187,710.10		17,187,710.10	
0032 Civic Center	0000	9780				243,566.93		243,566.93	
0800 CAHSEE	0000	9780				465,231.91		465,231.91	
0801 CalSafe	0000	9780				347,902.99		347,902.99	
0802 Community Day	0000	9780				812,915.06		812,915.06	
0803 Instructional Materials	0000	9780				4,075,911.41		4,075,911.41	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				9,892,820.33	0.00	9,892,820.33	
Unassigned/Unappropriated Amount		9790				0.00	(0.03)	(0.03)	

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

California Dept of Education
ACS Financial Reporting Software - 2011.1.0
File Edit View Help

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		10,016,197.29	10,016,197.29		9,754,918.08	9,754,918.08	-2.6%
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	785,634.00	0.00	785,634.00	531,786.00	0.00	531,786.00	-32.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,969,536.00)	0.00	(4,969,536.00)	(4,991,716.00)	0.00	(4,991,716.00)	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			265,347,367.71	10,016,197.29	275,363,565.00	268,510,159.92	9,754,918.08	278,265,078.00	1.1%
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	11,990,377.27	11,990,377.27	0.00	9,694,956.00	9,694,956.00	-19.1%
Special Education Discretionary Grants		8182	0.00	1,984,533.09	1,984,533.09	0.00	1,452,027.00	1,452,027.00	-26.8%
Child Nutrition Programs		8220	0.00	1,267,200.00	1,267,200.00	0.00	1,119,360.00	1,119,360.00	-11.7%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		59,495,270.04	59,495,270.04		45,234,935.94	45,234,935.94	-24.0%
Vocational and Applied Technology Education	3500-3699	8290		457,124.00	457,124.00		388,555.00	388,555.00	-15.0%
Safe and Drug Free Schools	3700-3799	8290		180,608.88	180,608.88		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,387,943.87	8,063,248.64	9,451,192.51	1,573,731.82	5,342,283.42	6,916,015.24	-26.8%
TOTAL, FEDERAL REVENUE			1,387,943.87	83,438,361.92	84,826,305.79	1,573,731.82	63,232,117.36	64,805,849.18	-23.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		27,203,264.00	27,203,264.00		27,203,264.00	27,203,264.00	0.0%
Prior Years	6500	8319		238.00	238.00			0.00	-100.0%
Home-to-School Transportation	7230	8311		910,118.00	910,118.00		907,604.00	907,604.00	-0.3%
Economic Impact Aid	7090-7091	8311		17,291,315.00	17,291,315.00		14,612,592.25	14,612,592.25	-15.5%
Spec. Ed. Transportation	7240	8311		1,003,321.00	1,003,321.00		1,000,551.00	1,000,551.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	392,571.00	392,571.00	0.00	392,571.00	392,571.00	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	10,855,728.00	0.00	10,855,728.00	10,191,329.00	0.00	10,191,329.00	-6.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,510,605.00	0.00	2,510,605.00		0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	6,137,347.14	994,537.96	7,131,885.10	5,966,863.00	940,721.00	6,907,584.00	-3.1%
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%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

Description			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		10,898,550.00	10,898,550.00		11,003,428.00	11,003,428.00	1.0%
All Other State Revenue	All Other	8590	25,718,147.00	10,479,419.70	36,197,566.70	25,471,222.00	9,352,706.00	34,823,928.00	-3.8%
TOTAL, OTHER STATE REVENUE			45,221,827.14	69,173,334.66	114,395,161.80	41,629,414.00	65,413,437.25	107,042,851.25	-6.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
Community Redevelopment Funds		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to RL Deduction									
Penalties and Interest from									
Delinquent Non-Revenue		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Limit Taxes									
Sales									
Sale of Equipment/Supplies		8631	18,784.00	0.00	18,784.00	25,000.00	0.00	25,000.00	33.1%
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	721,240.35	419,712.76	1,140,953.11	863,385.00	452,520.00	1,315,905.00	15.3%
Interest		8660	920,155.00	0.00	920,155.00	920,155.00	0.00	920,155.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(83,303.14)	0.00	(83,303.14)	(80,000.00)	0.00	(80,000.00)	-4.0%
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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
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	749,968.41	2,239,791.90	2,989,760.31	511,500.00	1,412,571.65	1,924,071.65	-35.6%
Tuition		8710	0.00	480,710.00	480,710.00	0.00	480,710.00	480,710.00	0.0%
All Other Transfers In		8781-8783	3,410,351.00	0.00	3,410,351.00	3,131,029.00	0.00	3,131,029.00	-8.2%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,737,195.62	3,140,214.66	8,877,410.28	5,371,069.00	2,345,801.65	7,716,870.65	-13.1%
TOTAL REVENUES			317,694,334.34	165,768,108.53	483,462,442.87	317,084,374.74	140,746,274.34	457,830,649.08	-5.3%

Description			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CERTIFICATED SALARIES										
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100	139,708,433.27	58,972,239.89		198,680,673.16	142,915,607.66		55,829,031.08	198,744,638.74	0.0%
	1200	3,935,160.44	8,113,682.08		12,048,842.52	4,040,923.06		7,977,385.43	12,018,308.49	-0.3%
	1300	12,948,234.62	3,860,280.50		16,808,515.12	13,387,783.72		4,113,179.16	17,500,962.88	4.1%
	1900	747,250.55	9,755,160.97		10,502,411.52	858,091.62		10,000,726.70	10,858,818.32	3.4%
			157,339,078.88	80,701,363.44		238,040,442.32	161,202,406.06		77,920,322.37	239,122,728.43
CLASSIFIED SALARIES										
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100	1,383,247.96	13,615,399.20		14,998,647.16	1,114,807.67		13,874,077.17	14,988,884.84	-0.1%
	2200	12,683,521.89	9,574,907.71		22,258,429.60	14,766,826.34		7,346,867.10	22,113,693.44	-0.7%
	2300	2,380,430.96	708,622.22		3,089,053.18	2,596,109.75		738,649.36	3,334,759.11	8.0%
	2400	15,923,032.73	3,551,846.28		19,474,879.01	18,185,431.29		2,922,714.96	21,108,146.25	8.4%
	2900	2,126,553.47	1,245,669.22		3,372,222.69	2,066,942.00		958,422.35	3,025,364.35	-10.3%
		34,496,787.01	28,696,444.63		63,193,231.64	38,730,117.05		25,840,730.94	64,570,847.99	2.2%
EMPLOYEE BENEFITS										
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees PERS Reduction Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102	10,890,900.05	6,448,751.87		17,339,651.92	12,533,506.71		6,215,814.29	18,749,321.00	8.1%
	3201-3202	3,582,116.54	2,984,616.26		6,566,732.80	4,318,167.03		2,899,637.87	7,217,804.90	9.9%
	3301-3302	4,873,988.03	3,359,887.84		8,233,875.87	5,356,645.48		3,452,346.95	8,808,992.43	7.0%
	3401-3402	30,463,888.21	17,109,631.89		47,573,520.10	31,305,825.25		15,874,254.34	47,180,079.59	-0.8%
	3501-3502	1,361,837.25	800,457.22		2,162,294.47	3,172,024.51		1,705,104.28	4,877,128.79	125.6%
	3601-3602	3,766,131.72	2,165,300.17		5,931,431.89	4,002,108.97		2,126,506.26	6,128,615.23	3.3%
	3701-3702	4,869,185.51	2,781,117.36		7,650,302.87	5,639,678.95		2,931,377.51	8,571,056.46	12.0%
	3751-3752	0.00	0.00		0.00	0.00		0.00	0.00	0.0%
	3801-3802	168,884.77	388,206.15		557,090.92	184,789.15		218,019.88	402,809.03	-27.7%
	3901-3902	2,289,588.83	0.00		2,289,588.83	2,289,588.83		0.00	2,289,588.83	0.0%
		62,266,520.91	36,037,968.76		98,304,489.67	68,802,334.88		35,423,061.38	104,225,396.26	6.0%
BOOKS AND SUPPLIES										
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials	4100	20,950.99	3,487,411.83		3,508,362.82	15,200.00		940,721.00	955,921.00	-72.8%
	4200	589.14	750,419.03		751,008.17	105.22		20,595.40	20,700.62	-97.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	3,572,179.65	11,118,073.39	14,690,253.04	3,228,861.99	10,987,465.71	14,216,327.70	-3.2%
Noncapitalized Equipment		4400	288,313.91	8,106,997.60	8,375,311.51	548,151.72	542,242.99	1,090,394.71	-87.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			3,862,033.69	23,462,901.85	27,324,935.54	3,792,318.93	12,491,025.10	16,283,344.03	-40.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	765,282.85	24,891,202.51	25,656,485.36	741,705.00	23,076,902.65	23,818,607.65	-7.2%
Travel and Conferences		5200	222,737.64	973,747.52	1,196,485.16	200,557.67	472,534.68	673,092.35	-43.7%
Dues and Memberships		5300	153,597.35	104,981.41	258,578.76	155,831.74	15,800.00	171,631.74	-33.6%
Insurance		5400 - 5450	1,250,000.00	1,389.00	1,251,389.00	2,692,519.98	1,389.00	2,693,908.98	115.3%
Operations and Housekeeping Services		5500	7,912,926.82	347,328.56	8,260,255.38	8,411,637.43	376,773.04	8,788,410.47	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,916,533.03	2,478,448.69	5,394,981.72	3,257,431.72	2,254,654.40	5,512,086.12	2.2%
Transfers of Direct Costs		5710	(1,642,969.71)	1,642,969.71	0.00	(802,180.96)	802,180.96	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(789,050.00)	0.00	(789,050.00)	(738,350.00)	0.00	(738,350.00)	-6.4%
Professional/Consulting Services and Operating Expenditures		5800	3,774,458.37	9,400,309.17	13,174,767.54	3,865,745.73	6,776,314.31	10,642,060.04	-19.2%
Communications		5900	624,965.35	173,908.18	798,873.53	730,650.12	140,190.24	870,840.36	9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,188,481.70	40,014,284.75	55,202,766.45	18,515,548.43	33,916,739.28	52,432,287.71	-5.0%

			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	13,141.18	343,255.51	356,396.69	872.00	0.00	872.00	-99.8%
Land Improvements		6170	0.00	53,000.00	53,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,000.00	4,275.49	24,275.49	15,000.00	0.00	15,000.00	-38.2%
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	211,507.40	692,182.31	903,689.71	240,700.00	200,000.00	440,700.00	-51.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			244,648.58	1,092,713.31	1,337,361.89	256,572.00	200,000.00	456,572.00	-65.9%
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	51,312.80	0.00	51,312.80	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.0%
Payments to County Offices		7142	0.00	3,022,442.00	3,022,442.00	600,000.00	3,031,000.00	3,631,000.00	20.1%
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		81,843.00	81,843.00		81,843.00	81,843.00	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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	132,164.38	169,041.46	301,205.84	0.00	155,484.75	155,484.75	-48.4%
Other Debt Service - Principal		7439	0.00	707,922.00	707,922.00	0.00	707,922.00	707,922.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			183,477.18	4,401,248.46	4,584,725.64	600,000.00	4,396,249.75	4,996,249.75	9.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,402,087.07)	3,402,087.07	0.00	(2,895,044.18)	2,895,044.18	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(906,500.00)	0.00	(906,500.00)	(1,101,710.00)	0.00	(1,101,710.00)	21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,308,587.07)	3,402,087.07	(906,500.00)	(3,996,754.18)	2,895,044.18	(1,101,710.00)	21.5%
TOTAL EXPENDITURES			269,272,440.88	217,809,012.27	487,081,453.15	287,902,543.17	193,083,173.00	480,985,716.17	-1.3%

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

30 66670 0000000
Form 01

Santa Ana Unified
Orange County

Description			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	1,532,711.00	1,532,711.00	0.00	1,532,711.00	1,532,711.00	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	4,857,805.85	0.00	4,857,805.85	3,985,044.00	0.00	3,985,044.00	-18.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,857,805.85	1,532,711.00	6,390,516.85	3,985,044.00	1,532,711.00	5,517,755.00	-13.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(45,587,983.01)	45,587,983.01	0.00	(52,472,898.86)	52,472,898.86	0.00	0.0%
Contributions from Restricted Revenues		8990	1,592.00	(1,592.00)	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			(45,586,391.01)	45,586,391.01	0.00	(52,472,898.86)	52,472,898.86	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(50,444,196.86)	44,053,680.01	(6,390,516.85)	(56,457,942.86)	50,940,187.86	(5,517,755.00)	-13.7%

Description			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F			
			Function Codes	Object Codes	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	265,347,367.71	10,016,197.29	275,363,565.00	288,510,159.92	9,754,918.08	278,265,078.00	1.0%
2) Federal Revenue					8100-8299	1,387,943.87	83,438,361.92	84,826,305.79	1,573,731.82	63,232,117.36	64,805,849.18	-23.6%
3) Other State Revenue					8300-8599	45,221,827.14	69,173,334.66	114,395,161.80	41,629,414.00	65,413,437.25	107,042,851.25	-6.4%
4) Other Local Revenue					8600-8799	5,737,195.62	3,140,214.66	8,877,410.28	5,371,069.00	2,345,801.65	7,716,870.65	-13.1%
5) TOTAL REVENUES						317,694,334.34	165,768,108.53	483,462,442.87	317,084,374.74	140,746,274.34	457,830,649.08	-5.2%
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction	1000-1999					186,736,204.36	134,323,975.46	321,060,179.82	191,927,551.23	121,031,968.56	312,959,519.79	-2.5%
2) Instruction - Related Services	2000-2999					33,709,850.29	33,721,854.99	67,431,705.28	37,640,923.90	26,240,727.16	63,881,651.06	-5.3%
3) Pupil Services	3000-3999					6,431,630.37	24,497,604.12	30,929,234.49	6,858,148.18	24,648,935.94	31,507,084.12	1.9%
4) Ancillary Services	4000-4999					4,088,135.61	73,380.64	4,161,516.25	4,025,407.96	0.00	4,025,407.96	-3.3%
5) Community Services	5000-5999					0.00	4,103.39	4,103.39	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999					0.00	8,567.28	8,567.28	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999					12,508,764.79	3,456,934.38	15,965,699.17	16,943,411.55	2,895,044.18	19,838,455.73	24.3%
8) Plant Services	8000-8999					25,552,103.28	17,321,343.55	42,873,446.83	29,772,656.35	13,870,247.41	43,642,903.76	1.8%
9) Other Outgo	9000-9999	Except 7600-7699				245,752.18	4,401,248.46	4,647,000.64	734,444.00	4,396,249.75	5,130,693.75	10.4%
10) TOTAL EXPENDITURES						269,272,440.88	217,809,012.27	487,081,453.15	287,902,543.17	193,083,173.00	480,985,716.17	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
						48,421,893.46	(52,040,903.74)	(3,619,010.28)	29,181,831.57	(52,336,898.66)	(23,155,067.09)	539.8%
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	4,857,805.85	1,532,711.00	6,390,516.85	3,985,044.00	1,532,711.00	5,517,755.00	-13.7%
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	(45,586,391.01)	45,586,391.01	0.00	(52,472,898.86)	52,472,898.86	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES						(50,444,196.86)	44,053,680.01	(6,390,516.85)	(56,457,942.86)	50,940,187.86	(5,517,755.00)	-13.7%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,022,303.40)	(7,987,223.73)	(10,009,527.13)	(27,276,111.29)	(1,396,710.80)	(28,672,822.09)	186.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	80,301,832.42	15,019,961.79	95,321,794.21	78,279,529.02	7,032,738.06	85,312,267.08	-10.5%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F'1a + F'1b)			80,301,832.42	15,019,961.79	95,321,794.21	78,279,529.02	7,032,738.06	85,312,267.08	-10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			80,301,832.42	15,019,961.79	95,321,794.21	78,279,529.02	7,032,738.06	85,312,267.08	-10.5%
2) Ending Balance, June 30 (E + F'1e)			78,279,529.02	7,032,738.06	85,312,267.08	51,003,417.73	5,636,027.26	56,639,444.99	-33.6%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	150,000.00	0.00	150,000.00				
Stores		9712	440,000.00	0.00	440,000.00				
Prepaid Expenditures		9713	2,387,359.00	0.00	2,387,359.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	7,032,738.06	7,032,738.06				
b) Designated Amounts		9770	50,924,898.72	0.00	50,924,898.72				
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	24,377,271.30	0.00	24,377,271.30				
0000 Restoration of State Future Cuts	0000	9780	13,800,000.00		13,800,000.00				
0032 Civic Center	0000	9780	243,566.93		243,566.93				
0800 CAHSEE	0000	9780	465,231.91		465,231.91				
0801 CalSafe	0000	9780	488,392.99		488,392.99				
0802 Community Day	0000	9780	812,915.06		812,915.06				
0803 Instructional Materials	0000	9780	3,067,164.41		3,067,164.41				
Designated for one-time cuts	0000	9780	5,500,000.00		5,500,000.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) Nonspendable									
Revolving Cash		9711				150,000.00	0.00	150,000.00	
Stores		9712				440,000.00	0.00	440,000.00	
Prepaid Expenditures		9713				2,387,359.00	0.00	2,387,359.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	5,636,027.29	5,636,027.29	
c) Committed									
Stabilization Arrangements		9750				15,000,000.00	0.00	15,000,000.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				23,133,238.40	0.00	23,133,238.40	
0000 Restoration of Future State Cuts	0000	9780	17,187,710.10			17,187,710.10		17,187,710.10	
0032 Civic Center	0000	9780	243,566.93			243,566.93		243,566.93	
0800 CAHSEE	0000	9780	465,231.91			465,231.91		465,231.91	
0801 CalSafe	0000	9780	347,902.99			347,902.99		347,902.99	
0802 Community Day	0000	9780	812,915.06			812,915.06		812,915.06	
0803 Instructional Materials	0000	9780	4,075,911.41			4,075,911.41		4,075,911.41	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,892,820.33			9,892,820.33	0.00	9,892,820.33	
Unassigned/Unappropriated Amount		9790	0.00			0.00	(0.03)	(0.03)	

July 1 Budget (Single Adoption)
General Fund
Exhibit: Restricted Balance Detail

Santa Ana Unified
Orange County

30 66670 0000000
Form 01

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	1,138,332.92	599,301.92
7090	Economic Impact Aid (EIA)	2,299,759.45	2,299,759.45
7091	Economic Impact Aid: Limited English Proficiency (LEP)	2,512,606.83	2,512,606.83
7400	Quality Education Investment Act	1,082,038.86	224,359.08
9010	Other Local	0.00	0.01
Total, Restricted Balance		7,032,738.06	5,636,027.29

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,502.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,517,353.27	1,262,694.00	-16.8%
4) Other Local Revenue		8600-8799	6,081.09	1,000.00	-83.6%
5) TOTAL, REVENUES			1,525,936.36	1,263,694.00	-17.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	863,949.00	682,654.00	-21.0%
2) Classified Salaries		2000-2999	166,223.74	123,871.00	-25.5%
3) Employee Benefits		3000-3999	455,080.22	376,413.00	-17.3%
4) Books and Supplies		4000-4999	136,746.39	27,428.00	-79.9%
5) Services and Other Operating Expenditures		5000-5999	32,900.65	7,275.00	-77.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	51,194.00	45,053.00	-12.0%
9) TOTAL, EXPENDITURES			1,706,094.00	1,262,694.00	-26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(180,157.64)	1,000.00	-100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,157.64)	1,000.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	270,437.29	90,279.65	-66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,437.29	90,279.65	-66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,437.29	90,279.65	-66.6%
2) Ending Balance, June 30 (E + F1e)			90,279.65	91,279.65	1.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	90,279.65		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		91,279.65	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	2,502.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,502.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,497,353.27	1,262,694.00	-15.7%
All Other State Revenue	All Other	8590	20,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,517,353.27	1,262,694.00	-16.8%
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	6,100.00	1,000.00	-83.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(18.91)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,081.09	1,000.00	-83.6%
TOTAL, REVENUES			1,525,936.36	1,263,694.00	-17.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	724,284.00	538,813.00	-25.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,820.00	50,687.00	-32.3%
Other Certificated Salaries		1900	64,845.00	93,154.00	43.7%
TOTAL, CERTIFICATED SALARIES			863,949.00	682,654.00	-21.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	839.74	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	48,608.00	37,597.00	-22.7%
Other Classified Salaries		2900	116,776.00	86,274.00	-26.1%
TOTAL, CLASSIFIED SALARIES			166,223.74	123,871.00	-25.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	60,777.00	48,161.00	-20.8%
PERS		3201-3202	28,693.32	24,333.00	-15.2%
OASDI/Medicare/Alternative		3301-3302	31,074.09	25,506.00	-17.9%
Health and Welfare Benefits		3401-3402	274,875.20	221,964.00	-19.2%
Unemployment Insurance		3501-3502	7,259.78	12,985.00	78.9%
Workers' Compensation		3601-3602	20,154.42	16,130.00	-20.0%
OPEB, Allocated		3701-3702	26,046.33	22,663.00	-13.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,200.08	4,671.00	-24.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			455,080.22	376,413.00	-17.3%
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	100,407.04	27,428.00	-72.7%
Noncapitalized Equipment		4400	36,339.35	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,746.39	27,428.00	-79.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,178.00	0.00	-100.0%
Travel and Conferences		5200	3,229.00	1,100.00	-65.9%
Dues and Memberships		5300	450.00	375.00	-16.7%
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	1,500.00	1,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,300.00	1,600.00	-78.1%
Professional/Consulting Services and Operating Expenditures		5800	13,043.65	2,500.00	-80.8%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,900.65	7,275.00	-77.9%
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	51,194.00	45,053.00	-12.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,194.00	45,053.00	-12.0%
TOTAL, EXPENDITURES			1,706,094.00	1,262,694.00	-26.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,502.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,517,353.27	1,262,694.00	-16.8%
4) Other Local Revenue		8600-8799	6,081.09	1,000.00	-83.6%
5) TOTAL, REVENUES			1,525,936.36	1,263,694.00	-17.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,197,820.55	833,105.00	-30.4%
2) Instruction - Related Services	2000-2999		293,908.69	262,959.00	-10.5%
3) Pupil Services	3000-3999		163,170.76	121,577.00	-25.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		51,194.00	45,053.00	-12.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,706,094.00	1,262,694.00	-26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(180,157.64)	1,000.00	-100.6%
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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,157.64)	1,000.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	270,437.29	90,279.65	-66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,437.29	90,279.65	-66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,437.29	90,279.65	-66.6%
2) Ending Balance, June 30 (E + F1e)			90,279.65	91,279.65	1.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	90,279.65		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		91,279.65	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
6130	Child Development: Center-Based Reserve Account	90,279.65	91,279.65
Total, Restricted Balance		90,279.65	91,279.65

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,995,319.00	26,966,742.00	3.7%
3) Other State Revenue		8300-8599	2,208,707.00	2,249,277.00	1.8%
4) Other Local Revenue		8600-8799	3,285,767.00	3,217,828.00	-2.1%
5) TOTAL, REVENUES			31,489,793.00	32,433,847.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,480,425.00	9,099,852.00	7.3%
3) Employee Benefits		3000-3999	4,084,493.00	4,897,335.91	19.9%
4) Books and Supplies		4000-4999	13,585,377.00	14,033,233.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	1,716,450.00	1,621,250.00	-5.5%
6) Capital Outlay		6000-6999	252,183.00	1,675,000.00	564.2%
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	855,306.00	1,056,657.00	23.5%
9) TOTAL, EXPENDITURES			28,974,234.00	32,383,327.91	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,515,559.00	50,519.09	-98.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,515,559.00	50,519.09	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,060,817.52	15,576,376.52	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,060,817.52	15,576,376.52	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,060,817.52	15,576,376.52	19.3%
2) Ending Balance, June 30 (E + F1e)			15,576,376.52	15,626,895.61	0.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	2,440.00		
Stores		9712	350,000.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,250,000.00		
Kitchen Renovation at Saddleback	5310	9780	1,250,000.00		
c) Undesignated Amount		9790	13,973,936.52		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		2,440.00	
Stores		9712		350,000.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		14,528,693.34	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		745,762.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	25,843,136.00	26,966,742.00	4.3%
Other Federal Revenue (incl. ARRA)		8290	152,183.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			25,995,319.00	26,966,742.00	3.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,208,707.00	2,249,277.00	1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,208,707.00	2,249,277.00	1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,185,267.00	3,137,078.00	-1.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,500.00	80,750.00	-19.7%
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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,285,767.00	3,217,828.00	-2.1%
TOTAL, REVENUES			31,489,793.00	32,433,847.00	3.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,773,025.00	8,004,235.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	157,400.00	373,556.00	137.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	550,000.00	722,061.00	31.3%
TOTAL, CLASSIFIED SALARIES			8,480,425.00	9,099,852.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	720,460.00	756,293.00	5.0%
OASDI/Medicare/Alternative		3301-3302	592,309.00	651,544.00	10.0%
Health and Welfare Benefits		3401-3402	2,162,762.00	2,832,108.00	30.9%
Unemployment Insurance		3501-3502	58,707.00	139,762.00	138.1%
Workers' Compensation		3601-3602	167,075.00	179,146.00	7.2%
OPEB, Allocated		3701-3702	217,755.00	253,198.00	16.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	165,425.00	85,284.91	-48.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,084,493.00	4,897,335.91	19.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	811,965.00	863,000.00	6.3%
Noncapitalized Equipment		4400	250,000.00	400,000.00	60.0%
Food		4700	12,523,412.00	12,770,233.00	2.0%
TOTAL, BOOKS AND SUPPLIES			13,585,377.00	14,033,233.00	3.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,500.00	12,000.00	4.3%
Dues and Memberships		5300	450.00	450.00	0.0%
Insurance		5400-5450	36,000.00	36,000.00	0.0%
Operations and Housekeeping Services		5500	416,500.00	393,500.00	-5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,700.00	277,000.00	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	757,750.00	733,150.00	-3.2%
Professional/Consulting Services and Operating Expenditures		5800	196,600.00	149,150.00	-24.1%
Communications		5900	19,950.00	20,000.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,716,450.00	1,621,250.00	-5.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	28,000.00	1,575,000.00	5525.0%
Equipment		6400	224,183.00	100,000.00	-55.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			252,183.00	1,675,000.00	564.2%
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	855,306.00	1,056,657.00	23.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			855,306.00	1,056,657.00	23.5%
TOTAL, EXPENDITURES			28,974,234.00	32,383,327.91	11.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,995,319.00	26,966,742.00	3.7%
3) Other State Revenue		8300-8599	2,208,707.00	2,249,277.00	1.8%
4) Other Local Revenue		8600-8799	3,285,767.00	3,217,828.00	-2.1%
5) TOTAL, REVENUES			31,489,793.00	32,433,847.00	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,949,428.00	28,658,170.91	6.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		855,306.00	1,056,657.00	23.5%
8) Plant Services	8000-8999		1,169,500.00	2,668,500.00	128.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,974,234.00	32,383,327.91	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,515,559.00	50,519.09	-98.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,515,559.00	50,519.09	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,060,817.52	15,576,376.52	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,060,817.52	15,576,376.52	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,060,817.52	15,576,376.52	19.3%
2) Ending Balance, June 30 (E + F1e)			15,576,376.52	15,626,895.61	0.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	2,440.00		
Stores		9712	350,000.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	1,250,000.00		
Kitchen Renovation at Saddleback	5310	9780	1,250,000.00		
c) Undesignated Amount		9790	13,973,936.52		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		2,440.00	
Stores		9712		350,000.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		14,528,693.34	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		745,762.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	14,528,693.34
Total, Restricted Balance		0.00	14,528,693.34

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,754.95	1,200.00	-31.6%
5) TOTAL, REVENUES			1,754.95	1,200.00	-31.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	464,037.33	474,491.33	2.3%
3) Employee Benefits		3000-3999	207,744.01	211,078.39	1.6%
4) Books and Supplies		4000-4999	342,266.08	308,324.82	-9.9%
5) Services and Other Operating Expenditures		5000-5999	540,136.46	540,016.46	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			1,554,183.88	1,533,911.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,552,428.93)	(1,532,711.00)	-1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,532,711.00	1,532,711.00	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			1,532,711.00	1,532,711.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,717.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,195.30	86,477.37	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,195.30	86,477.37	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,195.30	86,477.37	-18.6%
2) Ending Balance, June 30 (E + F1e)			86,477.37	86,477.37	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	86,477.37		
Major repair/replacement	0000	9780	86,477.37		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		86,477.37	
Major repair/replacement	0000	9760		86,477.37	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,900.00	1,200.00	-58.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,145.05)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,754.95	1,200.00	-31.6%
TOTAL, REVENUES			1,754.95	1,200.00	-31.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	464,037.33	474,491.33	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			464,037.33	474,491.33	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,049.12	47,102.26	4.6%
OASDI/Medicare/Alternative		3301-3302	35,497.08	36,298.57	2.3%
Health and Welfare Benefits		3401-3402	93,056.87	88,172.52	-5.2%
Unemployment Insurance		3501-3502	3,341.75	7,639.30	128.6%
Workers' Compensation		3601-3602	9,280.75	9,489.83	2.3%
OPEB, Allocated		3701-3702	11,786.06	13,333.21	13.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,732.38	9,042.70	-7.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			207,744.01	211,078.39	1.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	342,266.08	308,324.82	-9.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			342,266.08	308,324.82	-9.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	540,016.46	540,016.46	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	120.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			540,136.46	540,016.46	0.0%
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			1,554,183.88	1,533,911.00	-1.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	1,532,711.00	1,532,711.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,532,711.00	1,532,711.00	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)					
			1,532,711.00	1,532,711.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,754.95	1,200.00	-31.6%
5) TOTAL REVENUES			1,754.95	1,200.00	-31.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,554,183.88	1,533,911.00	-1.3%
9) Other Outgo	9000-9999	Excapt 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,554,183.88	1,533,911.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,552,428.93)	(1,532,711.00)	-1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,532,711.00	1,532,711.00	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			1,532,711.00	1,532,711.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,717.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,195.30	86,477.37	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,195.30	86,477.37	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,195.30	86,477.37	-18.6%
2) Ending Balance, June 30 (E + F1e)			86,477.37	86,477.37	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	86,477.37		
Major repair/replacement	0000	9780	86,477.37		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		86,477.37	
Major repair/replacement	0000	9760		86,477.37	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,479.84	0.00	-100.0%
5) TOTAL REVENUES			59,479.84	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,479.84	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,600,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,659,479.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,517,279.64	13,176,759.48	38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,517,279.64	13,176,759.48	38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,517,279.64	13,176,759.48	38.5%
2) Ending Balance, June 30 (E + F1e)			13,176,759.48	13,176,759.48	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	13,176,759.48		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		13,176,759.48	
One-time solution for budget cuts in 2012-13	0000	9780		13,176,759.48	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,520.16)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			59,479.84	0.00	-100.0%
TOTAL, REVENUES			59,479.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,600,000.00	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	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)			3,600,000.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,479.84	0.00	-100.0%
5) TOTAL, REVENUES			59,479.84	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			59,479.84	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,600,000.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,659,479.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,517,279.64	13,176,759.48	38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,517,279.64	13,176,759.48	38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,517,279.64	13,176,759.48	38.5%
2) Ending Balance, June 30 (E + F1e)			13,176,759.48	13,176,759.48	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	13,176,759.48		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		13,176,759.48	
One-time solution for budget cuts in 2012-13	0000	9780		13,176,759.48	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,464,981.09	461,000.00	-68.5%
5) TOTAL, REVENUES			1,464,981.09	461,000.00	-68.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,206,693.96	1,226,737.16	1.7%
3) Employee Benefits		3000-3999	412,968.17	431,673.70	4.5%
4) Books and Supplies		4000-4999	6,097,241.63	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	70,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	39,595,150.59	76,902,720.00	94.2%
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			47,382,554.35	78,561,130.86	65.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,917,573.26)	(78,100,130.86)	70.1%
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	45,901,011.05	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			45,901,011.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,562.21)	(78,100,130.86)	471456.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,510,344.07	78,100,130.86	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,510,344.07	78,100,130.86	0.8%
d) Other Restatements		9795	606,349.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,116,693.07	78,100,130.86	0.0%
2) Ending Balance, June 30 (E + F1e)			78,100,130.86	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	78,100,130.86		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	658,875.00	461,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	806,106.09	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,464,981.09	461,000.00	-68.5%
TOTAL, REVENUES			1,464,981.09	461,000.00	-68.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	577,731.00	577,731.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	496,341.00	478,963.14	-3.5%
Clerical, Technical and Office Salaries		2400	119,460.00	170,043.02	42.3%
Other Classified Salaries		2900	13,161.96	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,206,693.96	1,226,737.16	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	92,731.61	101,047.81	9.0%
OASDI/Medicare/Alternative		3301-3302	92,508.03	101,762.17	10.0%
Health and Welfare Benefits		3401-3402	133,582.00	124,852.54	-6.5%
Unemployment Insurance		3501-3502	8,733.34	21,210.11	142.9%
Workers' Compensation		3601-3602	20,640.79	26,348.14	27.7%
OPEB, Allocated		3701-3702	30,823.76	37,019.25	20.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	33,948.64	19,433.68	-42.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			412,968.17	431,673.70	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,108,788.78	0.00	-100.0%
Noncapitalized Equipment		4400	3,988,452.85	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,097,241.63	0.00	-100.0%
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%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	70,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	999,693.60	0.00	-100.0%
Land Improvements		6170	100,827.62	0.00	-100.0%
Buildings and Improvements of Buildings		6200	38,338,189.37	76,902,720.00	100.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	156,440.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,595,150.59	76,902,720.00	94.2%
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	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			47,382,554.35	78,561,130.86	65.8%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	45,901,011.05	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			45,901,011.05	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)			45,901,011.05	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,464,981.09	461,000.00	-68.5%
5) TOTAL, REVENUES			1,464,981.09	461,000.00	-68.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		47,382,554.35	78,561,130.86	65.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,382,554.35	78,561,130.86	65.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(45,917,573.26)	(78,100,130.86)	70.1%
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	45,901,011.05	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			45,901,011.05	0.00	-100.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,562.21)	(78,100,130.86)	471456.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,510,344.07	78,100,130.86	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,510,344.07	78,100,130.86	0.8%
d) Other Restatements		9795	606,349.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,116,693.07	78,100,130.86	0.0%
2) Ending Balance, June 30 (E + F1e)			78,100,130.86	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	78,100,130.86		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	743,150.40	634,000.00	-14.7%
5) TOTAL, REVENUES			743,150.40	634,000.00	-14.7%
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	517,279.05	536,000.00	3.6%
6) Capital Outlay		6000-6999	426,671.35	50,000.00	-88.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			943,950.40	586,000.00	-37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(200,800.00)	48,000.00	-123.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200,800.00)	48,000.00	-123.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	542,462.52	341,662.52	-37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,462.52	341,662.52	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,462.52	341,662.52	-37.0%
2) Ending Balance, June 30 (E + F1e)			341,662.52	389,662.52	14.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	341,662.52		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		389,662.52	
Portable Removal Costs	0000	9780		389,662.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	500,000.00	400,000.00	-20.0%
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	7,500.00	4,000.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,049.60)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	237,700.00	230,000.00	-3.2%
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			743,150.40	634,000.00	-14.7%
TOTAL, REVENUES			743,150.40	634,000.00	-14.7%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,500.00	80,000.00	190.9%
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	111,789.05	55,000.00	-50.8%
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	377,990.00	401,000.00	6.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			517,279.05	536,000.00	3.6%
CAPITAL OUTLAY					
Land		6100	426,536.83	50,000.00	-88.3%
Land improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	134.52	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			426,671.35	50,000.00	-88.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			943,950.40	586,000.00	-37.9%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	743,150.40	634,000.00	-14.7%
5) TOTAL REVENUES			743,150.40	634,000.00	-14.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		435,779.05	406,000.00	-6.8%
8) Plant Services	8000-8999		508,171.35	180,000.00	-64.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			943,950.40	586,000.00	-37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(200,800.00)	48,000.00	-123.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200,800.00)	48,000.00	-123.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	542,462.52	341,662.52	-37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,462.52	341,662.52	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,462.52	341,662.52	-37.0%
2) Ending Balance, June 30 (E + F1e)			341,662.52	389,662.52	14.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	341,662.52		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		389,662.52	
Portable Removal Costs	0000	9780		389,662.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	96,013,522.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	413,468.36	565,000.00	36.6%
5) TOTAL, REVENUES			96,426,990.36	565,000.00	-99.4%
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	1,604,125.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,668,711.25	91,676,795.00	366.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,272,836.55	91,676,795.00	331.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,154,153.81	(91,111,795.00)	-221.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,154,153.81	(91,111,795.00)	-221.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,563,990.19	91,111,795.00	450.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,563,990.19	91,111,795.00	450.1%
d) Other Restatements		9795	(606,349.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,957,641.19	91,111,795.00	471.0%
2) Ending Balance, June 30 (E + F1e)			91,111,795.00	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	91,111,795.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	96,013,522.00	0.00	-100.0%
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			96,013,522.00	0.00	-100.0%
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	417,318.00	565,000.00	35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,849.64)	0.00	-100.0%
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			413,468.36	565,000.00	36.6%
TOTAL, REVENUES			96,426,990.36	565,000.00	-99.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	28,754.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,575,371.30	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,604,125.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	3,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	17,897,711.25	91,676,795.00	412.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,768,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,668,711.25	91,676,795.00	366.1%
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			21,272,836.55	91,676,795.00	331.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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	2010-11 Estimated Actuals	2011-12 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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	96,013,522.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	413,468.36	565,000.00	36.6%
5) TOTAL, REVENUES			96,426,990.36	565,000.00	-99.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21,272,836.55	91,676,795.00	331.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,272,836.55	91,676,795.00	331.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,154,153.81	(91,111,795.00)	-221.2%
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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,154,153.81	(91,111,795.00)	-221.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,563,990.19	91,111,795.00	450.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,563,990.19	91,111,795.00	450.1%
d) Other Restatements		9795	(606,349.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,957,641.19	91,111,795.00	471.0%
2) Ending Balance, June 30 (E + F1e)			91,111,795.00	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	91,111,795.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,400,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	110,922.63	5,000.00	-95.5%
5) TOTAL, REVENUES			1,510,922.63	5,000.00	-99.7%
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	131,902.27	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,393,515.07	1,248,147.42	-10.4%
6) Capital Outlay		6000-6999	2,072,170.02	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,597,587.36	1,248,147.42	-65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,086,664.73)	(1,243,147.42)	-40.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,086,664.73)	(1,243,147.42)	-40.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,329,812.15	1,243,147.42	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,329,812.15	1,243,147.42	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,329,812.15	1,243,147.42	-62.7%
2) Ending Balance, June 30 (E + F1e)			1,243,147.42	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,243,147.42		
Lease of Mobile Modulators	0000	9780	1,243,147.42		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	1,400,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,400,000.00	0.00	-100.0%
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	28,640.00	5,000.00	-82.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,113.58)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	87,396.21	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,922.63	5,000.00	-95.5%
TOTAL, REVENUES			1,510,922.63	5,000.00	-99.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	1,213.53	0.00	-100.0%
Noncapitalized Equipment		4400	130,688.74	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			131,902.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	838.10	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	1,324,180.90	1,248,147.42	-5.7%
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	68,496.07	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,393,515.07	1,248,147.42	-10.4%
CAPITAL OUTLAY					
Land		6100	32,987.20	0.00	-100.0%
Land Improvements		6170	94,014.84	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,798,598.93	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	146,569.05	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,072,170.02	0.00	-100.0%
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			3,597,587.36	1,248,147.42	-65.3%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 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)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,400,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	110,922.63	5,000.00	-95.5%
5) TOTAL, REVENUES			1,510,922.63	5,000.00	-99.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.0	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,597,587.36	1,248,147.42	-65.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,597,587.36	1,248,147.42	-65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,086,664.73)	(1,243,147.42)	-40.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,086,664.73)	(1,243,147.42)	-40.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,329,812.15	1,243,147.42	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,329,812.15	1,243,147.42	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,329,812.15	1,243,147.42	-62.7%
2) Ending Balance, June 30 (E + F1e)			1,243,147.42	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	1,243,147.42		
Lease of Mobile Modulators	0000	9780	1,243,147.42		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

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

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

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	360,435.76	16,000.00	-95.6%
5) TOTAL, REVENUES			360,435.76	16,000.00	-95.6%
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	331,158.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,204.80	0.00	-100.0%
6) Capital Outlay		6000-6999	271,140.14	2,110,000.00	678.2%
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			606,503.81	2,110,000.00	247.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(246,068.05)	(2,094,000.00)	751.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(246,068.05)	(2,094,000.00)	751.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,340,068.05	2,094,000.00	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,340,068.05	2,094,000.00	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,340,068.05	2,094,000.00	-10.5%
2) Ending Balance, June 30 (E + F1e)			2,094,000.00	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,094,000.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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 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	19,932.00	16,000.00	-19.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(697.55)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	341,201.31	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			360,435.76	16,000.00	-95.6%
TOTAL, REVENUES			360,435.76	16,000.00	-95.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	38,896.21	0.00	-100.0%
Noncapitalized Equipment		4400	292,262.66	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			331,158.87	0.00	-100.0%
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	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,204.80	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,204.80	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	71,132.00	0.00	-100.0%
Land Improvements		6170	118,895.78	0.00	-100.0%
Buildings and Improvements of Buildings		6200	59,329.36	2,110,000.00	3456.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,783.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			271,140.14	2,110,000.00	678.2%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			606,503.81	2,110,000.00	247.9%

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

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	360,435.76	16,000.00	-95.6%
5) TOTAL, REVENUES			360,435.76	16,000.00	-95.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		606,503.81	2,110,000.00	247.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			606,503.81	2,110,000.00	247.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(246,068.05)	(2,094,000.00)	751.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(246,068.05)	(2,094,000.00)	751.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,340,068.05	2,094,000.00	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,340,068.05	2,094,000.00	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,340,068.05	2,094,000.00	-10.5%
2) Ending Balance, June 30 (E + F1e)			2,094,000.00	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,094,000.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,472,728.00	15,211,419.75	-12.9%
5) TOTAL, REVENUES			17,472,728.00	15,211,419.75	-12.9%
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	18,875,490.00	18,181,173.50	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,875,490.00	18,181,173.50	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,402,762.00)	(2,969,753.75)	111.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,402,762.00)	(2,969,753.75)	111.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,512,440.00	14,109,678.00	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,512,440.00	14,109,678.00	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,512,440.00	14,109,678.00	-9.0%
2) Ending Balance, June 30 (E + F1e)			14,109,678.00	11,139,924.25	-21.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	14,109,678.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		11,139,924.25	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	17,126,834.00	14,865,525.75	-13.2%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	330,163.00	330,163.00	0.0%
Supplemental Taxes		8614	(53,651.00)	(53,651.00)	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	69,382.00	69,382.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,472,728.00	15,211,419.75	-12.9%
TOTAL, REVENUES			17,472,728.00	15,211,419.75	-12.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,959,632.00	8,662,628.30	-3.3%
Bond Interest and Other Service Charges		7434	9,915,858.00	9,518,545.20	-4.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,875,490.00	18,181,173.50	-3.7%
TOTAL, EXPENDITURES			18,875,490.00	18,181,173.50	-3.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,472,728.00	15,211,419.75	-12.9%
5) TOTAL, REVENUES			17,472,728.00	15,211,419.75	-12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,875,490.00	18,181,173.50	-3.7%
10) TOTAL, EXPENDITURES			18,875,490.00	18,181,173.50	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,402,762.00)	(2,969,753.75)	111.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,402,762.00)	(2,969,753.75)	111.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,512,440.00	14,109,678.00	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,512,440.00	14,109,678.00	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,512,440.00	14,109,678.00	-9.0%
2) Ending Balance, June 30 (E + F1e)			14,109,678.00	11,139,924.25	-21.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	14,109,678.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		11,139,924.25	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
9010	Other Local	0.00	11,139,924.25
Total, Restricted Balance		0.00	11,139,924.25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,501.00	110,000.00	28.7%
5) TOTAL REVENUES			85,501.00	110,000.00	28.7%
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	4,812,572.00	4,250,514.00	-11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,812,572.00	4,250,514.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,727,071.00)	(4,140,514.00)	-12.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,553,770.00	3,985,044.00	-12.5%
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			4,553,770.00	3,985,044.00	-12.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,301.00)	(155,470.00)	-10.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,700,298.75	6,526,997.75	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,700,298.75	6,526,997.75	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,700,298.75	6,526,997.75	-2.6%
2) Ending Balance, June 30 (E + F1e)			6,526,997.75	6,371,527.75	-2.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	6,526,997.75		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		6,371,527.75	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	85,501.00	110,000.00	28.7%
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%
TOTAL, OTHER LOCAL REVENUE			85,501.00	110,000.00	28.7%
TOTAL, REVENUES			85,501.00	110,000.00	28.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,768,556.00	1,703,676.00	-3.7%
Other Debt Service - Principal		7439	3,044,016.00	2,546,838.00	-16.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,812,572.00	4,250,514.00	-11.7%
TOTAL, EXPENDITURES			4,812,572.00	4,250,514.00	-11.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,553,770.00	3,985,044.00	-12.5%
(a) TOTAL, INTERFUND TRANSFERS IN			4,553,770.00	3,985,044.00	-12.5%
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)			4,553,770.00	3,985,044.00	-12.5%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,501.00	110,000.00	28.7%
5) TOTAL, REVENUES			85,501.00	110,000.00	28.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,812,572.00	4,250,514.00	-11.7%
10) TOTAL, EXPENDITURES			4,812,572.00	4,250,514.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,727,071.00)	(4,140,514.00)	-12.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,553,770.00	3,985,044.00	-12.5%
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			4,553,770.00	3,985,044.00	-12.5%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,301.00)	(155,470.00)	-10.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,700,298.75	6,526,997.75	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,700,298.75	6,526,997.75	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,700,298.75	6,526,997.75	-2.6%
2) Ending Balance, June 30 (E + F1e)			6,526,997.75	6,371,527.75	-2.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	6,526,997.75		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		6,371,527.75	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
9010	Other Local	0.00	6,371,527.75
Total, Restricted Balance		0.00	6,371,527.75

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,646,719.84	9,062,386.08	36.3%
5) TOTAL, REVENUES			6,646,719.84	9,062,386.08	36.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	628,156.23	506,845.40	-19.3%
3) Employee Benefits		3000-3999	236,001.56	203,795.59	-13.6%
4) Books and Supplies		4000-4999	310,872.75	105,404.31	-66.1%
5) Services and Other Operating Expenses		5000-5999	7,811,880.00	6,362,777.07	-18.5%
6) Depreciation		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, EXPENSES			8,986,910.54	7,178,822.37	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,340,190.70)	1,883,563.71	-180.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	304,035.85	0.00	-100.0%
b) Transfers Out		7600-7629	3,600,000.00	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			(3,295,964.15)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(5,636,154.85)	1,883,563.71	-133.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	6,490,190.70	854,035.85	-86.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,490,190.70	854,035.85	-86.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			6,490,190.70	854,035.85	-86.8%
2) Ending Net Assets, June 30 (E + F1e)			854,035.85	2,737,599.56	220.5%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	550,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	304,035.85		
Fd 69 H/W Benefits (EERP Reimb)	0000	9780	304,035.85		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		2,737,599.56	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	155,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,470.17)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,520,190.01	9,062,386.08	39.0%
All Other Fees and Contracts		8689	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			6,646,719.84	9,062,386.08	36.3%
TOTAL, REVENUES			6,646,719.84	9,062,386.08	36.3%

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

30 66670 0000000
Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	23,195.43	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	132,016.80	88,002.40	-33.3%
Clerical, Technical and Office Salaries		2400	459,244.00	418,843.00	-8.8%
Other Classified Salaries		2900	13,700.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			628,156.23	506,845.40	-19.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	61,236.40	54,925.80	-10.3%
OASDI/Medicare/Alternative		3301-3302	48,040.34	38,773.66	-19.3%
Health and Welfare Benefits		3401-3402	80,518.96	66,641.68	-17.2%
Unemployment Insurance		3501-3502	4,510.56	8,530.52	89.1%
Workers' Compensation		3601-3602	12,543.43	10,136.90	-19.2%
OPEB, Allocated		3701-3702	15,914.89	14,242.35	-10.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,236.98	10,544.68	-20.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			236,001.56	203,795.59	-13.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	69,526.31	5,404.31	-92.2%
Noncapitalized Equipment		4400	241,346.44	100,000.00	-58.6%
TOTAL, BOOKS AND SUPPLIES			310,872.75	105,404.31	-66.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	8,000.00	-5.9%
Dues and Memberships		5300	61,250.00	91,500.00	49.4%
Insurance		5400-5450	2,780,815.61	2,795,000.00	0.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	516.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	24,000.00	3,600.00	-85.0%
Professional/Consulting Services and Operating Expenditures		5800	4,936,398.39	3,464,677.07	-29.8%
Communications		5900	400.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,811,880.00	6,362,777.07	-18.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,986,910.54	7,178,822.37	-20.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	304,035.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			304,035.85	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	3,600,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,600,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(3,295,964.15)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,646,719.84	9,062,386.08	36.3%
5) TOTAL, REVENUES			6,646,719.84	9,062,386.08	36.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,986,910.54	7,178,822.37	-20.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,986,910.54	7,178,822.37	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,340,190.70)	1,883,563.71	-180.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	304,035.85	0.00	-100.0%
b) Transfers Out		7600-7629	3,600,000.00	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			(3,295,964.15)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(5,636,154.85)	1,883,563.71	-133.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	6,490,190.70	854,035.85	-86.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,490,190.70	854,035.85	-86.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			6,490,190.70	854,035.85	-86.8%
2) Ending Net Assets, June 30 (E + F1e)			854,035.85	2,737,599.56	220.5%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	550,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	304,035.85		
Fd 69 H/W Benefits (EERP Reimb)	0000	9780	304,035.85		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		2,737,599.56	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			35,777.76	34,898.18	34,882.21	35,664.99
a. Kindergarten	4,137.89	4,137.89				
b. Grades One through Three	12,594.93	12,594.93				
c. Grades Four through Six	11,565.83	11,565.83				
d. Grades Seven and Eight	7,242.63	7,220.09				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	6.94	6.94				
g. Community Day School	119.48	108.01				
2. Special Education						
a. Special Day Class	1,327.87	1,327.87	1,336.05	1,327.87	1,327.87	1,327.87
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	17.32	17.28	17.32	17.32	17.28	17.28
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	37,012.89	36,978.84	37,131.13	36,243.37	36,227.36	37,010.14
HIGH SCHOOL						
4. General Education			14,201.36	14,387.27	14,293.55	14,152.83
a. Grades Nine through Twelve	13,560.11	13,440.52				
b. Continuation Education	542.36	539.22				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	12.31	12.21				
e. Community Day School	39.85	46.81				
5. Special Education						
a. Special Day Class	589.41	589.41	666.24	589.41	589.41	589.41
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	23.92	24.19	23.92	23.92	23.63	23.63
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.33	0.33	0.33	0.33	0.33	0.33
6. TOTAL, HIGH SCHOOL	14,768.29	14,652.69	14,891.85	15,000.93	14,906.92	14,766.20
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	48.70	48.70	48.70	48.70	48.70	48.70
b. High School	196.31	196.31	196.31	196.31	196.31	196.31
8. Special Education						
a. Special Day Class - Elementary	16.02	16.02	16.02	16.02	16.02	16.02
b. Special Day Class - High School	46.60	46.60	46.60	46.60	46.60	46.60
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	307.63	307.63	307.63	307.63	307.63	307.63
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	52,088.81	51,939.16	52,330.61	51,551.93	51,441.91	52,083.97
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	52,088.81	51,939.16	52,330.61	51,551.93	51,441.91	52,083.97
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	3,209.88	3,209.88	3,209.88	3,209.88	3,209.88	3,209.88
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	3,209.88	3,209.88	3,209.88	3,209.88	3,209.88	3,209.88
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.

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation30 66670 0000000
Form CEA

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	238,040,442.32	301	0.00	303	238,040,442.32	305	5,354,723.29		307	232,685,719.03	309
2000 - Classified Salaries	63,193,231.64	311	58,075.00	313	63,135,156.64	315	532,163.04		317	62,602,993.60	319
3000 - Employee Benefits (Excluding 3800)	97,747,398.75	321	7,657,695.55	323	90,089,703.20	325	1,563,404.63		327	88,526,298.57	329
4000 - Books, Supplies Equip Replace. (6500)	27,324,935.54	331	84,116.06	333	27,240,819.48	335	4,697,106.25		337	22,543,713.23	339
5000 - Services... & 7300 - Indirect Costs	54,296,266.45	341	708,416.10	343	53,587,850.35	345	22,601,049.85		347	30,986,800.50	349
TOTAL					472,093,971.99	365	TOTAL			437,345,524.93	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	195,189,921.65 375
2. Salaries of Instructional Aides Per EC 41011.....		2100	14,074,787.53 380
3. STRS.....		3101 & 3102	13,910,166.05 382
4. PERS.....		3201 & 3202	1,685,245.48 383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	4,168,832.89 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....			
7. Unemployment Insurance.....		3401 & 3402	33,587,216.98 385
8. Workers' Compensation Insurance.....		3501 & 3502	1,515,636.83 390
9. OPEB, Active Employees (EC 41372).....		3601 & 3602	4,151,690.38 392
10. Other Benefits (EC 22310).....		3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		3901 & 3902	2,289,588.83 393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			270,573,086.62 395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			752,277.57 396
14. TOTAL SALARIES AND BENEFITS.....			396
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.....			269,820,809.05 397
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			61.70%

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	61.70%
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).....	437,345,524.93
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

July 1 Budget (Single Adoption)
2011-12 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

30 66670 0000000
Form CEB

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	239,122,728.43	301	0.00	303	239,122,728.43	305	4,957,473.37		307	234,165,255.06	309
2000 - Classified Salaries	64,570,847.99	311	73,638.66	313	64,497,209.33	315	521,055.96		317	63,976,153.37	319
3000 - Employee Benefits (Excluding 3800)	103,822,587.23	321	8,596,178.42	323	95,226,408.81	325	1,535,382.36		327	93,691,026.45	329
4000 - Books, Supplies Equip Replace. (6500)	16,283,344.03	331	15,738.10	333	16,267,605.93	335	1,841,898.82		337	14,425,707.11	339
5000 - Services. . . & 7300 - Indirect Costs	51,330,577.71	341	299,915.06	343	51,030,862.65	345	22,899,606.07		347	28,131,056.58	349
TOTAL					466,144,615.15	365	TOTAL			434,389,198.57	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	2,289,588.83
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			274,411,498.32
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).			551,309.43
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			273,860,188.89
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			63.04%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.04%
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).	434,389,198.57
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 12,009,133.06
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 379,878,727.70

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.16%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	11,298,487.63
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,802,353.64
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	160,893.53
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,307,777.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	8,039.42
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	16,577,551.50
9. Carry-Forward Adjustment (Part IV, Line F)	(2,460,458.64)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,117,092.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	309,939,428.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	62,527,811.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,455,240.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,539,454.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,103.39
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	8,567.28
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,419,273.21
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,738.01
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,632.75
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	40,077,579.55
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	727,236.58
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,647,722.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	27,866,745.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	469,243,533.06

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

3.53%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

3.01%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>16,577,551.50</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(4,256,838.85)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.15%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.15%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.15%) times Part III, Line B18); zero if positive	<u>(2,460,458.64)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,460,458.64)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.01%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,230,229.32) is applied to the current year calculation and the remainder (\$-1,230,229.32) is deferred to one or more future years:	<u>3.27%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-820,152.88) is applied to the current year calculation and the remainder (\$-1,640,305.76) is deferred to one or more future years:	<u>3.36%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(2,460,458.64)</u>

Approved indirect cost rate: 3.15%
Highest rate used in any program: 3.15%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	18,246,326.66	570,426.57	3.13%
01	3011	8,407,313.38	264,319.89	3.14%
01	3030	773,005.32	24,349.37	3.15%
01	3060	301,570.54	4,595.26	1.52%
01	3110	37,713.30	565.70	1.50%
01	3180	3,768,819.98	118,717.83	3.15%
01	3181	6,261,087.40	196,949.21	3.15%
01	3200	6,048,619.68	91,041.93	1.51%
01	3310	9,434,110.00	297,174.51	3.15%
01	3313	2,190,104.47	68,988.29	3.15%
01	3315	340,444.00	10,724.00	3.15%
01	3319	119,642.17	3,767.70	3.15%
01	3320	772,881.00	24,346.00	3.15%
01	3324	396,603.00	12,493.22	3.15%
01	3345	5,772.17	181.83	3.15%
01	3385	274,046.00	8,632.00	3.15%
01	3395	14,542.00	458.00	3.15%
01	3410	257,803.00	8,121.00	3.15%
01	3550	385,039.09	12,128.73	3.15%
01	3710	109,645.07	3,453.82	3.15%
01	4035	3,472,744.17	109,128.18	3.14%
01	4036	33,923.72	1,068.60	3.15%
01	4045	95,056.48	2,440.10	2.57%
01	4046	326,136.19	9,939.57	3.05%
01	4048	109,461.21	3,448.03	3.15%
01	4124	356,887.88	11,040.01	3.09%
01	4203	3,286,563.23	67,142.68	2.04%
01	4810	40,460.00	1,275.00	3.15%
01	5370	1,212,076.22	38,123.78	3.15%
01	5610	168,201.65	5,298.35	3.15%
01	5630	120,338.18	3,776.82	3.14%
01	5635	343,903.39	10,832.96	3.15%
01	5640	1,008,433.22	31,779.06	3.15%
01	5810	1,847,597.45	40,005.32	2.17%
01	6010	1,022,995.45	30,214.50	2.95%
01	6286	314,484.59	9,906.27	3.15%
01	6520	312,275.27	9,836.73	3.15%
01	6530	13,908.87	438.13	3.15%
01	6535	20,076.58	632.42	3.15%
01	7090	12,868,696.37	384,060.26	2.98%
01	7091	3,126,133.57	77,001.34	2.46%
01	7220	227,222.90	5,930.39	2.61%

Santa Ana Unified
Orange County

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

30 66670 0000000
Form ICR

01	7400	12,431,165.59	391,516.95	3.15%
01	7810	1,212,242.44	38,167.08	3.15%
01	8150	12,315,806.77	387,947.91	3.15%
01	9010	2,290,207.99	9,701.77	0.42%
12	6105	1,625,220.00	51,194.00	3.15%
13	5310	27,866,745.00	855,306.00	3.07%

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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		2,468,910.43	2,468,910.43
2. State Lottery Revenue	8560	6,137,347.14		994,537.96	7,131,885.10
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)		6,137,347.14	0.00	3,463,448.39	9,600,795.53
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,691,916.14			4,691,916.14
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,445,431.00			1,445,431.00
4. Books and Supplies	4000-4999	0.00		3,463,448.39	3,463,448.39
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)		6,137,347.14	0.00	3,463,448.39	9,600,795.53
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	268,510,159.92				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,486.84	3.22%	6,695.77	2.72%	6,877.70
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		52,083.97	-1.02%	51,551.93	-0.61%	51,235.39
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		337,860,379.95	2.17%	345,179,866.34	2.09%	352,381,641.80
d. Other Revenue Limit (Form RL, lines 6 thru 14)		4,663,599.00	0.00%	4,663,599.00	0.00%	4,663,599.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		342,523,978.95	2.14%	349,843,465.34	2.06%	357,045,240.80
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		274,861,792.15	2.14%	280,735,387.20	2.06%	286,514,523.93
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)		(9,754,918.08)	0.00%	(9,754,918.00)	0.00%	(9,754,918.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		3,403,286.00	4.55%	3,558,194.80	4.44%	3,716,272.07
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		268,510,160.07	2.25%	274,538,664.00	2.16%	280,475,878.00
2. Federal Revenues	8100-8299	1,573,731.82	0.00%	1,573,731.82	0.00%	1,573,731.82
3. Other State Revenues	8300-8599	41,629,414.00	1.38%	42,203,453.00	2.10%	43,091,685.00
4. Other Local Revenues	8600-8799	5,371,069.00	3.20%	5,542,943.00	2.70%	5,692,603.00
5. Other Financing Sources	8900-8999	(52,472,898.86)	-21.91%	(40,975,273.00)	52.29%	(62,402,227.00)
6. Total (Sum lines A1k thru A5)		264,611,476.03	6.91%	282,883,518.82	-5.11%	268,431,670.82
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				161,202,406.06		163,719,556.06
b. Step & Column Adjustment				3,367,395.00		3,420,256.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(850,245.00)		(850,245.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	161,202,406.06	1.56%	163,719,556.06	1.57%	166,289,567.06
2. Classified Salaries						
a. Base Salaries				38,730,117.05		39,543,449.50
b. Step & Column Adjustment				813,332.45		830,412.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,730,117.05	2.10%	39,543,449.50	2.10%	40,373,861.50
3. Employee Benefits	3000-3999	68,802,334.88	6.51%	73,278,717.00	6.74%	78,221,016.00
4. Books and Supplies	4000-4999	3,792,318.93	2.70%	3,894,712.00	3.10%	4,015,448.00
5. Services and Other Operating Expenditures	5000-5999	18,515,548.43	2.70%	19,015,468.00	3.10%	19,604,948.00
6. Capital Outlay	6000-6999	256,572.00	2.70%	263,499.00	3.10%	271,668.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	600,000.00	2.70%	616,200.00	3.10%	635,302.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,996,754.18)	2.00%	(4,076,689.00)	2.00%	(4,158,223.00)
9. Other Financing Uses	7600-7699	3,985,044.00	2.70%	4,092,640.00	3.10%	4,219,512.00
10. Other Adjustments (Explain in Section F below)				(17,591,829.00)		(44,804,163.00)
11. Total (Sum lines B1 thru B10)		291,887,587.17	-3.13%	282,755,723.56	-6.40%	264,668,936.56
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(27,276,111.14)		127,795.26		3,762,734.26
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		78,279,529.02		51,003,417.88		51,131,213.14
2. Ending Fund Balance (Sum lines C and D1)		51,003,417.88		51,131,213.14		54,893,947.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,977,359.00		2,977,359.00		2,977,359.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	15,000,000.00		5,250,000.00		9,750,000.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	23,133,238.40		33,686,438.14		33,241,745.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,892,820.33		9,217,416.00		8,924,843.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,003,417.73		51,131,213.14		54,893,947.40

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
I. General Fund						
a. Stabilization Arrangements	9750	15,000,000.00		5,250,000.00		9,750,000.00
b. Reserve for Economic Uncertainties	9789	9,892,820.33		9,217,416.00		8,924,843.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		24,892,820.33		14,467,416.00		18,674,843.00
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.						
One-time adjustments are provided on a separate sheet.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	268,510,159.92				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,486.84	3.22%	6,695.77	2.72%	6,877.70
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		52,083.97	-1.02%	51,551.93	-0.61%	51,235.39
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		337,860,379.95	2.17%	345,179,866.34	2.09%	352,381,641.80
d. Other Revenue Limit (Form RL, lines 6 thru 14)		4,663,599.00	0.00%	4,663,599.00	0.00%	4,663,599.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		342,523,978.95	2.14%	349,843,465.34	2.06%	357,045,240.80
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		274,861,792.15	2.14%	280,735,387.20	2.06%	286,514,523.93
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)		(9,754,918.08)	0.00%	(9,754,918.00)	0.00%	(9,754,918.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		3,403,286.00	4.55%	3,558,194.80	4.44%	3,716,272.07
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		268,510,160.07	2.25%	274,538,664.00	2.16%	280,475,878.00
2. Federal Revenues	8100-8299	1,573,731.82	0.00%	1,573,731.82	0.00%	1,573,731.82
3. Other State Revenues	8300-8599	41,629,414.00	1.38%	42,203,453.00	2.10%	43,091,685.00
4. Other Local Revenues	8600-8799	5,371,069.00	3.20%	5,542,943.00	2.70%	5,692,603.00
5. Other Financing Sources	8900-8999	(52,472,898.86)	-21.91%	(40,975,273.00)	52.29%	(62,402,227.00)
6. Total (Sum lines A1k thru A5)		264,611,476.03	6.91%	282,883,518.82	-5.11%	268,431,670.82
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				161,202,406.06		163,719,556.06
b. Step & Column Adjustment				3,367,395.00		3,420,256.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(850,245.00)		(850,245.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	161,202,406.06	1.56%	163,719,556.06	1.57%	166,289,567.06
2. Classified Salaries						
a. Base Salaries				38,730,117.05		39,543,449.50
b. Step & Column Adjustment				813,332.45		830,412.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,730,117.05	2.10%	39,543,449.50	2.10%	40,373,861.50
3. Employee Benefits	3000-3999	68,802,334.88	6.51%	73,278,717.00	6.74%	78,221,016.00
4. Books and Supplies	4000-4999	3,792,318.93	2.70%	3,894,712.00	3.10%	4,015,448.00
5. Services and Other Operating Expenditures	5000-5999	18,515,548.43	2.70%	19,015,468.00	3.10%	19,604,948.00
6. Capital Outlay	6000-6999	256,572.00	2.70%	263,499.00	3.10%	271,668.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	600,000.00	2.70%	616,200.00	3.10%	635,302.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,996,754.18)	2.00%	(4,076,689.00)	2.00%	(4,158,223.00)
9. Other Financing Uses	7600-7699	3,985,044.00	2.70%	4,092,640.00	3.10%	4,219,512.00
10. Other Adjustments (Explain in Section F below)				(17,591,829.00)		(44,804,163.00)
11. Total (Sum lines B1 thru B10)		291,887,587.17	-3.13%	282,755,723.56	-6.40%	264,668,936.56
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(27,276,111.14)		127,795.26		3,762,734.26
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		78,279,529.02		51,003,417.88		51,131,213.14
2. Ending Fund Balance (Sum lines C and D1)		51,003,417.88		51,131,213.14		54,893,947.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,977,359.00		2,977,359.00		2,977,359.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	15,000,000.00		5,250,000.00		9,750,000.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	23,133,238.40		33,686,438.14		33,241,745.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,892,820.33		9,217,416.00		8,924,843.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,003,417.73		51,131,213.14		54,893,947.40

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	15,000,000.00		5,250,000.00		9,750,000.00
b. Reserve for Economic Uncertainties	9789	9,892,820.33		9,217,416.00		8,924,843.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		24,892,820.33		14,467,416.00		18,674,843.00
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.						
One-time adjustments are provided on a separate sheet.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	9,754,918.08	3.20%	10,067,075.00	2.70%	10,338,886.00
2. Federal Revenues	8100-8299	63,232,117.36	-12.30%	55,452,947.00	-21.04%	43,786,281.00
3. Other State Revenues	8300-8599	65,413,437.25	-14.93%	55,645,560.50	3.28%	57,468,240.00
4. Other Local Revenues	8600-8799	2,345,801.65	3.20%	2,420,867.00	2.70%	2,486,231.00
5. Other Financing Sources	8900-8999	52,472,898.86	3.20%	54,152,032.00	15.24%	62,402,228.00
6. Total (Sum lines A1 thru A5)		193,219,173.20	-8.01%	177,738,481.50	-0.71%	176,481,866.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				77,920,322.37		80,352,215.37
b. Step & Column Adjustment				1,652,690.00		1,704,270.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				779,203.00		803,522.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,920,322.37	3.12%	80,352,215.37	3.12%	82,860,007.37
2. Classified Salaries						
a. Base Salaries				25,840,730.94		26,647,219.94
b. Step & Column Adjustment				548,082.00		565,188.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				258,407.00		266,472.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,840,730.94	3.12%	26,647,219.94	3.12%	27,478,879.94
3. Employee Benefits	3000-3999	35,423,061.38	7.36%	38,029,469.00	7.51%	40,886,361.00
4. Books and Supplies	4000-4999	12,491,025.10	0.00%	12,491,025.00	0.00%	12,491,025.00
5. Services and Other Operating Expenditures	5000-5999	33,916,739.28	2.70%	34,832,491.00	3.10%	35,912,298.00
6. Capital Outlay	6000-6999	200,000.00	2.70%	205,400.00	3.10%	211,767.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,396,249.75	2.70%	4,514,948.00	3.10%	4,654,912.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,895,044.18	2.70%	2,973,210.00	3.10%	3,065,380.00
9. Other Financing Uses	7600-7699	1,532,711.00	2.70%	1,574,094.00	3.10%	1,622,891.00
10. Other Adjustments (Explain in Section F below)				(19,640,275.39)		(31,306,943.47)
11. Total (Sum lines B1 thru B10)		194,615,884.00	-6.49%	181,979,796.92	-2.25%	177,876,577.84
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,396,710.80)		(4,241,315.42)		(1,394,711.84)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,032,738.06		5,636,027.26		1,394,711.84
2. Ending Fund Balance (Sum lines C and D1)		5,636,027.26		1,394,711.84		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,636,027.29		1,394,711.84		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,636,027.26		1,394,711.84		0.00

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

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	278,265,078.00	2.28%	284,605,739.00	2.18%	290,814,764.00
2. Federal Revenues	8100-8299	64,805,849.18	-12.00%	57,026,678.82	-20.46%	45,360,012.82
3. Other State Revenues	8300-8599	107,042,851.25	-8.59%	97,849,013.50	2.77%	100,559,925.00
4. Other Local Revenues	8600-8799	7,716,870.65	3.20%	7,963,810.00	2.70%	8,178,834.00
5. Other Financing Sources	8900-8999	0.00	0.00%	13,176,759.00	-100.00%	1.00
6. Total (Sum lines A1 thru A5)		457,830,649.23	0.61%	460,622,000.32	-3.41%	444,913,536.82
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				239,122,728.43		244,071,771.43
b. Step & Column Adjustment				5,020,085.00		5,124,526.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(71,042.00)		(46,723.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	239,122,728.43	2.07%	244,071,771.43	2.08%	249,149,574.43
2. Classified Salaries						
a. Base Salaries				64,570,847.99		66,190,669.44
b. Step & Column Adjustment				1,361,414.45		1,395,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				258,407.00		266,472.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,570,847.99	2.51%	66,190,669.44	2.51%	67,852,741.44
3. Employee Benefits	3000-3999	104,225,396.26	6.80%	111,308,186.00	7.01%	119,107,377.00
4. Books and Supplies	4000-4999	16,283,344.03	0.63%	16,385,737.00	0.74%	16,506,473.00
5. Services and Other Operating Expenditures	5000-5999	52,432,287.71	2.70%	53,847,959.00	3.10%	55,517,246.00
6. Capital Outlay	6000-6999	456,572.00	2.70%	468,899.00	3.10%	483,435.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,996,249.75	2.70%	5,131,148.00	3.10%	5,290,214.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,101,710.00)	0.16%	(1,103,479.00)	-0.96%	(1,092,843.00)
9. Other Financing Uses	7600-7699	5,517,755.00	2.70%	5,666,734.00	3.10%	5,842,403.00
10. Other Adjustments				(37,232,104.39)		(76,111,106.47)
11. Total (Sum lines B1 thru B10)		486,503,471.17	-4.47%	464,735,520.48	-4.77%	442,545,514.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(28,672,821.94)		(4,113,520.16)		2,368,022.42
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		85,312,267.08		56,639,445.14		52,525,924.98
2. Ending Fund Balance (Sum lines C and D1)		56,639,445.14		52,525,924.98		54,893,947.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,977,359.00		2,977,359.00		2,977,359.00
b. Restricted	9740	5,636,027.29		1,394,711.84		0.00
c. Committed						
1. Stabilization Arrangements	9750	15,000,000.00		5,250,000.00		9,750,000.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	23,133,238.40		33,686,438.14		33,241,745.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,892,820.33		9,217,416.00		8,924,843.00
2. Unassigned/Unappropriated	9790	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		56,639,444.99		52,525,924.98		54,893,947.40

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	15,000,000.00		5,250,000.00		9,750,000.00
b. Reserve for Economic Uncertainties	9789	9,892,820.33		9,217,416.00		8,924,843.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.03)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		24,892,820.30		14,467,416.00		18,674,843.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.12%		3.11%		4.22%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		81,843.00		81,843.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		51,244.30		50,927.76		50,611.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		486,503,471.17		464,735,520.48		442,545,514.40
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		81,843.00		81,843.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		486,503,471.17		464,817,363.48		442,627,357.40
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,730,069.42		9,296,347.27		8,852,547.15
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,730,069.42		9,296,347.27		8,852,547.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Santa Ana Unified School District - Multi-Year Projection

	Year 1 2010/11	% chg ---->	Year 2 2011/12	% chg ---->	Year 3 2012/13	% chg ---->	Year 4 2013/14	% chg ---->	Comments
COMBINED SUMMARY									
REVENUES AND OTHER FINANCING SOURCES									
Revenue Limit Sources	275,363,565		278,265,078		284,605,739		290,814,765		
Federal Revenue	84,826,306		64,805,849		64,805,849		64,805,849		
Other State Revenue	114,395,162		107,042,851	2.87%	110,210,120	2.40%	112,921,032		
Other Local Revenue	8,877,410		7,716,871	3.10%	7,963,811	2.63%	8,178,833		
Other Financing Sources (Transfers In/Contributions)	0		0		0		0		
Adj. to Revenue from Base Year	0		0		(6,963,518)		(31,806,943)		
TOTAL REVENUES	483,462,443		457,830,649		460,622,001		444,913,536		
EXPENDITURES AND OTHER FINANCING USES									
Certificated Salaries									
a Base									
b Step & Column									
c Cost-of-Living or Salary Restoration									
d Other Adj									
Total Certificated Salaries	238,040,442		239,122,728		244,071,772		249,149,575		
Classified Salaries									
a Base									
b Step & Column									
c Cost-of-Living or Salary Restoration									
d Other Adj									
Total Classified Salaries	63,193,232		64,570,848		66,190,669		67,852,741		
Employee Benefits - Active *	90,654,187		95,654,340		102,552,545		110,162,345		
Estimated Retiree Benefits - Health & Welfare	7,650,303		8,571,056		8,755,642		8,945,032		
Books and Supplies	27,324,936		16,283,344		16,385,737		16,506,473		
Services, Other Operating Exp.	55,202,766		52,432,288		53,847,959		55,517,246		
Capital Outlay	1,337,362		456,572		468,899		483,435		
Other Outgo	4,584,726		4,996,250		5,131,148		5,290,214		
Direct/Indirect Support Costs	(906,500)		(1,101,710)		(1,103,479)		(1,092,843)		
Other Financing Uses (Transfers Out/Debt Service)	6,390,517		5,517,755		5,666,734		5,842,403		
Adj. to Expenditures from Base Year	0		0		(5,232,107)		(14,111,107)		
Board Approved Budget Cuts	0		0		0		0		
Unspecified Budget Cuts	0		0		(32,000,000)		(62,000,000)		
TOTAL EXPENDITURES	493,471,970		486,503,471		464,735,520		442,545,515		
Contribution to Salary Restoration Reserve	0		0		0		0		
TOTAL EXPENDITURES (incl. Sal Restoration)	493,471,970		486,503,471		464,735,520		442,545,515		
NET INCREASE(DECREASE) FUND BAL.	(10,009,527)		(28,672,822)		(4,113,519)		2,368,021		
UND BALANCE, RESERVES									
Beginning Balance, July 1	95,321,794		85,312,267		56,639,445		52,525,926		Note: This MYP & the resulting "Designation for Economic Uncertainties" percentages, reflects only salary increases which were negotiated & approved. As such, they do not include any salary increases for any future years. (Note: Negotiations w/ SAEA & CSEA are settled for 2009-10.)
Audit Adjustments	0		0		0		0		
Adjustments for Restatements	0		0		0		0		
Net Beginning Balance	95,321,794		85,312,267		56,639,445		52,525,926		
Ending Balance, June 30	85,312,267		56,639,445		52,525,926		54,893,947		
Components of Ending Fund Balance:									
a) Nonspendable: Revolving Cash/Stores/Prepaid Exp.	2,977,359	% of GF	2,977,359		2,977,359		2,977,359		
b) Restricted	7,032,738		5,636,027		1,394,712		(0)		
c) (Committed: Stabilization Arrangements)	0		15,000,000		5,250,000		9,750,000		7% of general fund expenditures
d) Assigned: Other Assignments					0		0		
Future State Cuts	13,800,000		17,187,710		17,012,137		16,907,679		
Future COLA for RL & State Revenue					9,720,026		8,371,044		
Design Unr Reserve (incl Instr Material, ARRA-IDEA 50% encroac	5,077,271		5,945,528		6,954,275		7,963,022		
Design for One-time Cuts & Budget Shifts Deferred to Next Yr	5,500,000		0		0		0		
e) Unassigned/Unappropriated:									
Design. for Economic Uncertainties	50,924,899	10.3%	9,892,820	2.0%	9,217,416	2.0%	8,924,843	2.0%	
Unassigned/Unappropriated	0	0.0%	0	0.0%	(0)	0.0%	0	0.0%	
TOTAL RESERVES	85,312,267		56,639,445		52,525,926		54,893,947		

Santa Ana Unified School District - Multi-Year Projection

	Year 1 2010/11	% chg ---->	Year 2 2011/12	% chg ---->	Year 3 2012/13	% chg ---->	Year 4 2013/14	% chg ---->	Comments
UNRESTRICTED SUMMARY									
REVENUES AND OTHER FINANCING SOURCES									
Revenue Limit Sources									
a BRL per ADA	6,343.84		6,486.84	3.2%	6,695.77	2.7%	6,877.70		Inflation Rates per School Svcs Dashboard
b ADA	52,330.61		52,083.97	-1.0%	51,551.93	-0.6%	51,235.39		
c BRL	331,977.017		337,860.380	2.2%	345,179.866	2.1%	352,381.642		
d1 Revenue Limit Deficit (Line 26)	(59,632.823)		(66,740.920)	-19.75%	(68,186.707)	-19.75%	(69,609.426)		
d2 Other RL (RL lines 6-28, except 13 and 26)	3,019,371		7,145,618	2.2%	7,300,422	2.2%	7,458,580		Excludes PERS Reduction. Includes effective 2007-08, Object 8096 for Charter School Property Tax. Charter School Property Tax which formerly was handled as a pass thru is now handled as a reduction to State Rev.
e Other RL Adj (basic aid, charter, PY)				-100.0%		-100.0%			Objects 8015-8019; Dependent Charter & Prior Year State Aid. SAUSD no longer has a dependent charter. \$1.8MM in Prior Year revenues will not reoccur in future years.
f RL Transfers	(10,016.197)		(9,754.918)	0.0%	(9,754.918)	0.0%	(9,754.918)		Includes Object 8091 only. Excludes PERS Reduction Obj 8092. Increased amount due to COLA from year to year
Total Revenue Limit Sources	265,347,368		268,510,160	2.2%	274,538,664	2.2%	280,475,878		
Federal Revenue	1,387,944		1,573,732	0.0%	1,573,732	0.0%	1,573,732		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dashboard plus Percent decline in ADA. Increase in Other State Revenues is attributable to Tier III categorical programs which are now classified as local, unrestricted resource programs. Decrease from 2010-11 to 2012-13 is due to mandated costs (\$2.8M-cash basis) and an increase in class size in grades 2 and 3 (\$0.6M), Lottery (\$0.2M)
Other State Revenue	45,221,827		41,629,414	2.6%	42,703,453	2.1%	43,591,685		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dashboard. Decrease from 2010-11 to 2011-12 is due to reductions in unrestricted local revenue(\$0.12M) and ROP (\$0.28M)
Other Local Revenue	5,737,196		5,371,069	3.2%	5,542,943	2.7%	5,692,603		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dashboard. Increase in contribution from 2010-11 to 2011-12 due to: a) Special Ed (\$6.2M), b) Transportation (H/S and Spec Ed \$0.5M), c) others (\$0.2M).
Other Financing Sources (Transfers In/Contributions)	(45,586,391)		(52,472,899)	3.2%	(54,152,032)	2.7%	(55,614,136)		In 2012-13 and 2013-14 due to: a) CSR revenue loss of \$500K due to increased class size; b) Interfund transfers from Fund 17 (one-time \$13.2M) to cover 2012-13 reductions; c) contributions to restricted funds in 2013-14 (\$6.8M).
Adj. to Revenue from Base Year (Unrestricted)	0		0		12,676,759		(7,288,091)		
TOTAL REVENUES	272,107,943		264,611,476		282,883,519		288,431,670		
EXPENDITURES AND OTHER FINANCING USES									
Certificated Salaries					161,202,406		163,719,556		Adjustment due to ADA.
a Base				(11)	(850,245)	(11)	(850,245)		
a-1 Teacher Adj due to Enrollment Change									
a-2 2006-07 Mid-Year Salary Incr & Other Tentative Agreement Salary Impact			0	2.10%	3,367,395	2.10%	3,420,256		
b Step & Column			0	0.00%	0	0.00%	0		
c Cost-of-Living or Salary Restoration									Increase from 2010-11 to 2011-12 is primarily due to step/column adjustments for certificated staff, extra duty, management turnough restoration, 1 new AP for Community Day.
Total Certificated Salaries	157,339,079		161,202,406		163,719,556		166,289,567		
Classified Salaries					38,730,117		39,543,450		
a Base									
a-2 2006-07 Mid-Year Salary Incr & Other Tentative Agreement Salary Impact			0	2.10%	813,332	2.10%	830,412		
b Step & Column			0	0.00%	0	0.00%	0		
c Cost-of-Living or Salary Restoration			0		0		0		
d Other Adj									Increase from 2010-11 to 2011-12 is due to DSO being charged back from Stabilization funds to Unrestricted (\$2M) and Site Clerks/Office Assistant work hour increase to 5.75 hrs (\$2.2M)
Total Classified Salaries	34,496,787		38,730,117		39,543,450		40,373,862		

Santa Ana Unified School District - Multi-Year Projection

	Year 1 2010/11	% chg ---->	Year 2 2011/12	% chg ---->	Year 3 2012/13	% chg ---->	Year 4 2013/14	% chg ---->	Comments
Employee Benefits - Active	57,397,335		63,162,656		67,545,451		72,392,199		Assumed H&W of \$12,430 for 2011-12 (a 0.3% increase). Statutory Rates of 16.12% for Certificated; 27.09% for Classified. A projected increase of 12% effective 2012-13 and thereafter as proposed by Alliant (see email from CBoden dated 5/17/11). Note: Projected District cost for Cert/Class/Mgmt for 2011-12 is \$46.5M per Alliant documents as provided by C Hammitt. Increase from 2010-11 to 2011-12 due to increase in statutory benefits (\$5M) and H&W (\$0.8M). Increases from 2011-12 to 2012-13 and from 2012-13 to 2013-14 are due a) statutory benefits for step/column increase (\$0.6M) and b) proj H&W increase of 12% (\$3.8M for 2012-13 and \$4.2M for 2013-14).
Estimated Retiree Benefits - Health & Welfare	4,869,186		5,639,679		5,733,266		5,828,817		These figures are estimates. Increase from 2010-11 to 2011-12 is due to statutory benefits for retirees (\$0.8M). Increases from 2011-12 to 2013-14 are statutory benefits for step/column increases.
Books and Supplies	3,862,034		3,792,319	2.7%	3,894,712	3.1%	4,015,448		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dashboard.
Services, Other Operating Exp.	15,188,482		18,515,548	2.7%	19,015,468	3.1%	19,604,948		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dashboard.
Capital Outlay	244,649		256,572	2.7%	263,499	3.1%	271,668		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dashboard.
Other Outgo	183,477		600,000	2.7%	616,200	3.1%	635,302		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dashboard. Eff 2007-08, Outgo for Charter School Property Tax is eliminated. Handled as a Revenue Limit Trfr. Increase from 2010-11 to 2011-12 is due Mental Health reservation amount (awaiting voters' approval).
Direct/Indirect Support Costs	(4,308,587)		(3,996,754)	2.0%	(4,076,689)	2.0%	(4,158,223)		Decrease from 2010-11 to 2011-12 is due carryover amounts are not budgeted.
Other Financing Uses (Transfers Out/Debt Service)	4,857,806		3,985,044	2.7%	4,092,640	3.1%	4,219,512		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dashboard. Decreases from 2010-11 to 2011-12 due to a) EERP Reimb (\$0.3M) and b) 2011-12 COPS/QZABs (\$0.57M).
NET INCREASE(DECREASE) FUND BAL.	(2,022,303)		(27,276,111)		127,796		3,762,734		For 2012-13: Preferential sub due to loss of QEIA funding (\$6.5M), Board election (\$0.13M), and budget back one-time use of Job Bills in 2011-12 (\$7.8M). For 2013-14: Preferential sub due to loss of QEIA funding (\$6.5M), budget back one-time use of Job Bills in 2011-12 (\$7.8M), and assume 25% of ARRA SIG Title I ending in 2012-13 will be absorbed by unrestricted GF (\$2.9M).
FUND BALANCE, RESERVES									
Beginning Balance, July 1	80,301,832		78,279,529		51,003,418		51,131,213		
Audit	0		0		0		0		
Adjustments for Restatements	0		0		0		0		
Net Beginning Balance	80,301,832		78,279,529		51,003,418		51,131,213		
Ending Balance, June 30	78,279,529		51,003,418		51,131,213		54,893,947		
Components of Ending Fund Balance:				% of GF		% of GF			
a) Nonspendable: Revolving Cash/Stores/Prepaid Exp.	2,977,359		2,977,359		2,977,359		2,977,359		
b) Restricted									
c) Committed: Stabilization Arrangements									up to 7% of general fund expenditures
d) Assigned: Other Assnments									
Future State Cuts									
Future COLA for RL & State Revenue	13,800,000		17,187,710		17,012,137		16,907,679		
Design Unr Reserve (incl Instr Material, ARRA-IDEA 50% encroac	-		-		9,720,026		8,371,044		
MYP 2011-12 Budget Addition: 6-2-11 MYP	5,077,271		5,945,528		6,954,275		7,963,022		

Santa Ana Unified School District - Multi-Year Projection

	Year 1 2010/11	% chg ---->	Year 2 2011/12	% chg ---->	Year 3 2012/13	% chg ---->	Year 4 2013/14	% chg ---->	Comments
Design for One-time Cuts & Budget Shifts Deferred to Next Yr	5,500,000								Annual revenue for Instructional Materials = approx \$3.01MM. Release \$2.0MM in Instr Material Reserve & Summer School of \$1M starting 2011-12.
e) Unassigned/Unappropriated:									
Design for Economic Uncertainties	50,924,899	10.3%	9,892,820	2.0%	9,217,416	2.0%	8,924,843	2.0%	
Unassigned/Unappropriated	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
TOTAL RESERVES	78,279,529		51,003,418		51,131,213		54,893,947		

Santa Ana Unified School District - Multi-Year Projection

	Year 1 2010/11	% chg ---->	Year 2 2011/12	% chg ---->	Year 3 2012/13	% chg ---->	Year 4 2013/14	% chg ---->	Comments
RESTRICTED SUMMARY									
REVENUES AND OTHER FINANCING SOURCES									
Revenue Limit Sources	10,016,197		9,754,918	3.2%	10,067,075	2.7%	10,338,886		For 2012-13 and 2013-14 Inflation Rates per School Svcs Dartboard. Decrease from 2010-11 to 2011-12 is due to Special Ed RL transfer (less proj annual ADA for mn-public, less \$/ADA by \$224.67)
Federal Revenue	83,438,362		63,232,117	0.0%	63,232,117	0.0%	63,232,117		For 2012-13 and 2013-14 Inflation Rates per School Svcs Dartboard. Decrease from 2010-11 to 2011-12 is due to ending of ARRA funds (\$14.9M), SIG QEIA (\$4.3M), Reading First (\$0.7M), Title IV School Safety (\$0.2M), and Even Start (\$0.1M).
Other State Revenue	69,173,335		65,413,437	3.2%	67,506,667	2.7%	69,329,347		For 2012-13 and 2013-14 Inflation Rates per School Svcs Dartboard. Decrease from 2010-11 to 2011-12 is due to EIA SCE/LEP proj carryover (\$2.7M), ending of Kinder Readiness (\$0.8M), and Special Ed adjustment to match actual award (\$0.3M)
Other Local Revenue	3,140,215		2,345,802	3.2%	2,420,867	2.7%	2,486,231		For 2012-13 and 2013-14 Inflation Rates per School Svcs Dartboard. Decrease from 2010-11 to 2011-12 is due to proj carryover (\$0.38M) and ending of fundings (\$0.41M)
Other Financing Sources (Transfers In/Contributions) Adj. to Revenue from Base Year (Restricted)	45,586,391		52,472,899	3.2%	54,152,032	2.7%	55,614,136		For 2012-13 and 2013-14: Inflation Rates per School Svcs Dartboard. Increase in contribution from 2010-11 to 2011-12 due to: a) Special Ed (\$6.2M), b) Transportation (H/S and Spec Ed \$0.5M), c) others (\$0.2M).
TOTAL REVENUES	211,354,500		193,219,173		177,738,482		176,481,866		
EXPENDITURES AND OTHER FINANCING USES									
Certificated Salaries									
a Base					77,920,322		80,352,215		
a-1 Projected Program FTE Adjustment			0	1.00%	779,203	1.00%	803,522		
a-2 2006-07 Mid-Year Salary Increase Impact			0	2.10%	1,652,690	2.10%	1,704,270		
b Step & Column			0	0.00%	0	0.00%	0		
c Cost-of-Living or Salary Restoration			77,920,322		80,352,215		82,860,008		Decrease from 2010-11 to 2011-12 is due to decrease in Title I budget for TOSA, extra duty, and sub costs.
Total Certificated Salaries	80,701,363								
Classified Salaries									
a Base					25,840,731		26,647,220		
a-1 Projected Program FTE Adjustment			0	1.00%	258,407	1.00%	266,472		
a-2 2006-07 Mid-Year Salary Increase Impact			0	2.10%	548,082	2.10%	565,188		
b Step & Column			0	0.00%	0	0.00%	0		
c Cost-of-Living or Salary Restoration			25,840,731		26,647,220		27,478,879		Decrease from 2010-11 to 2011-12 is due to ending of ARRA programs
Total Classified Salaries	28,696,445								
Employee Benefits - Active	33,256,851		32,491,684		35,007,093		37,770,146		Assumed H&W of \$12,430 for 2011-12 (a 0.3% increase). Assume an increase of 12.0% each year thereafter. Statutory Rates of 16.12% for Certificated; 27.09% for Classified. Decrease from 2010-11 to 2011-12 is due increase in statutory benefits (\$0.5M) and decrease in H&W (\$1.3M). Increases from 2011-12 to 2012-13 and from 2012-13 to 2013-14 are due a) statutory benefits for step/column increase (\$0.6M) and b) proj H&W increase of 12% (\$1.9M for 2012-13 and \$2.1M for 2013-14).
Estimated Retiree Benefits - Health & Welfare	2,781,117		2,931,378		3,022,376		3,116,215		Increase from 2010-11 to 2011-12 is due to statutory benefits for retirees (\$0.1M). Increases from 2011-12 to 2013-14 are statutory benefits for step/column increases.
Books and Supplies	23,462,902		12,491,025	0.0%	12,491,025	0.0%	12,491,025		
Services, Other Operating Exp.	40,014,285		33,916,739	2.7%	34,832,491	3.1%	35,912,298		Dartboard. Decrease from 2010-11 to 2011-12 is due to ending of fundings (ARRA, SIG QEIA, Title IV, Kinder Readiness, ASES Demo Grant \$4M) and carryovers not budgeted in 2011-12 (Title IV/III, EIA SCE/LEP, EETT \$2M).

Santa Ana Unified School District - Multi-Year Projection

	Year 1 2010/11	% chg →→→	Year 2 2011/12	% chg →→→	Year 3 2012/13	% chg →→→	Year 4 2013/14	% chg →→→	Comments
Capital Outlay	1,092,713		200,000	2.7%	205,400	3.1%	211,767		For 2012-13 and 2013-14 Inflation Rates per School Svcs Dartboard. Decrease from 2010-11 to 2011-12 is due to ending of funding (SIG QEIA \$0.4M), reduction in installation of new equipment (SIG PLAS / EETT \$0.4M)
Other Outgo	4,401,248		4,396,250	2.7%	4,514,948	3.1%	4,654,912		For 2012-13 and 2013-14 Inflation Rates per School Svcs Dartboard. Decrease from 2010-11 to 2011-12 is due to an increase in Spec Ed tuition (\$10K) and a reduction in interest costs for City of SA project.
Direct/Indirect Support Costs	3,402,087		2,895,044	2.7%	2,973,210	3.1%	3,065,380		Decrease from 2010-11 to 2011-12 is due carryover amounts are not budgeted.
Other Financing Uses (Transfers Out/Debt Service)	1,532,711		1,532,711	2.7%	1,574,094	3.1%	1,622,891		For 2012-13 and 2013-14 Inflation Rates per School Svcs Dartboard. Between 2010-11 and 2011-12 is an interfund transfer to Deferred Maintenance (Fd 14).
Adj. to Expenditures from Base Year (Restricted)	0		0		(19,640,272)		(31,306,943)		In 2012-13 and 2013-14 due to: a) QEIA revenue loss of \$11.8M, b) expiration of Jobs Bill of \$7.8M, c) expiration of Title I SIG PLAS of \$11.7M in 2013-14
TOTAL EXPENDITURES	219,341,723		194,615,884		181,979,797		177,876,579		
NET INCREASE(DECREASE) FUND BAL.	(7,987,224)		(1,396,711)		(4,241,315)		(1,394,712)		
FUND BALANCE, RESERVES									
Beginning Balance, July 1	15,019,962		7,032,738		5,636,027		1,394,712		
Audit Adjustments	0		0		0		0		
Adjustments for Restatements	0		0		0		0		
Net Beginning Balance	15,019,962		7,032,738		5,636,027		1,394,712		
Ending Balance, June 30	7,032,738		5,636,027		1,394,712		(0)		
Components of Ending Fund Balance:									
a) Nonspendable: Revolving Cash/Stores/Prepaid Exp.									
b) Restricted	7,032,738		5,636,027		1,394,712		(0)		
c) Committed: Stabilization Arrangements									
d) Assigned: Other Assignments									
Future State Cuts									
Design Unr Reserve (incl Instr Material, ARRA-IDEA 50% encroachment, etc.)									
Design for TRANS Repayment									
Design for One-time Cuts & Budget Shifts Deferred to Next Yr									
e) Unassigned/Unappropriated:									
Design, for Economic Uncertainties									

**SANTA ANA UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION KEY ASSUMPTIONS**

	2010/11	2011/12	2012/13	2013/14	Comments
INFLATION ASSUMPTIONS:					
COLA	-0.39%	2.24%	3.20%	2.70%	Per 2011-12 School Service's (SSC) May Revise Budget Dartboard (May 2011). Note: Utilized "SSC's Recommended Planning Revenue Limit COLA."
K-12 Revenue Limit Deficit	17.963%	19.754%	19.754%	19.754%	Per 2011-12 School Service's (SSC) May Revise Dartboard.
Net Funded Revenue Limit COLA	0.00%	0.00%	3.20%	2.70%	Note: Assumes (1) 2008-09 deficit is not repaid during the periods covered by the MYP, (2) COLA for 2009-10 is deflected and also not repaid during the periods covered by the MYP and (3) COLA for 2010-11 and future years, are not further deflected by new deficit amounts.
Add'l State Categorical Reduction	-0.38%	0.00%	3.20%	2.70%	2008-09 & 2009-10 State Categorical cuts are based on the State Adopted Budget Tier II through Tier III cuts. Tier II & III programs have cuts of 15.38% in 2008-09 plus an add'l cut of 4.46% in 2009-10. Assume categorical reduction in 2010-11 of -0.38%. Assume no categorical reduction in 2011-12 but COLA growth thereafter.
Calif. CPI	1.80%	3.10%	2.70%	3.10%	Per 2011-12 School Service's (SSC) May Revise Dartboard (May 2011).
REVENUE RELATED ASSUMPTIONS:					
Enrollment & ADA					
PY CBEDS	54,084	53,754	53,424	53,094	
Total Enrollment Change	(330)	(330)	(330)	(330)	For 2010-11 on, as P2 ADA is known @ 3rd interim, we are projecting enrollment loss of 330 students each year down from 767 originally projected.
Actual/Projected CBEDS	53,754	53,424	53,094	52,764	
ADA Factor	96.33%	95.92%	95.92%	95.92%	2010-11 ADA Factor based on actuals. Out Years ADA factor per 5 Year Historical P2 ADA to CBEDS Ratio (i.e. 2006-07 thru 2010-11).
CY P-2 (Actual/Projected)	51,781.18	51,244.30	50,927.76	50,611.23	
Percent Decline in Enrollment	-0.61%	-0.61%	-0.62%	-0.62%	
Percent Decline in ADA	-0.54%	-1.04%	-0.62%	-0.62%	
Revenue Limit ADA					
District K-12 ADA	52,064.55	51,781.18	51,244.30	50,927.76	
Comm Day CY Adj [CY Annual vs. PY P2]	(37.78)	(4.51)	---	---	CY Annual ADA less CY P2 ADA; Extrapolating chg in Annual ADA
NPS CY Adj [CY Annual vs. PY P2]	(3.79)	(0.33)	---	---	CY Annual ADA less CY P2 ADA; Extrapolating chg in Annual ADA
County CY P-2 ADA	307.63	307.63	307.63	307.63	2008-09 Statistic, Updated per P2 County CY P-2 ADA; Figure should match Rev Limit, Sch B (C-3a + C-3b)
Charter School Penalty	-	-	-	-	If Declining ADA, due to Charter School
Revenue Limit ADA	52,330.61	52,083.97	51,551.93	51,235.39	Equivalent to Rev Limit ADA. ADA Loss based on CBEDS yr/yr enrollment loss trend.
Proj Enrollment 2005-06 at Adopted Budget					
CBEDS Enrollment Loss Greater than Anticipated					
Revenue Limit					
COLA Increase to BRL per ADA	(25.00)	143.00	209.00	182.00	
Equalization	-	-	-	-	
Add'l ongoing COLA Reduction based on expiration of temporary taxes					Per Governor's May Revise (May 16, 2011), removal of \$349/ADA reduction 2010-11 & 2011-12 \$s per Rev Limit Calc. For out years calculate using change in State Wide Avg Base Rev Limit. Note: Revenue Limit per ADA not adjusted here. Utilized a Quick & Dirty adjustment in bulk of \$13.8MM on Unrestricted Revenues. See Row 67.
BRL per ADA \$ Amt (excl. Deficit Impact)	6,343.84	6,486.84	6,695.77	6,877.70	Per May Revise excludes \$330 ongoing COLA reduction based on expiration of temporary taxes effective 2011-12 per SSC Dartboard
Deficit BRL, If Deficit	(1,139.54)	(1,281.41)	(1,322.68)	(1,358.62)	
State wide Avg BRL	6,386.00	6,529.00	6,738.00	6,920.00	
Revenue Limit COLA	-0.39%	2.24%	3.20%	2.70%	

	2010/11	2011/12	2012/13	2013/14	Comments
Revenue Limit Deficit (Line 26)	-3.67%	0.00%	-19.75%	-19.75%	
Other RL (RL lines 6-28, except 13 and 26)	-1.57%	0.00%	2.17%	2.17%	
Other RL Adj (basic aid, charter, PY)	-100.00%	-100.00%	-100.00%	-100.00%	El Sol no longer handled as a Dependent Charter School so Object 8015 no longer applicable. Line item is now solely related to prior year revenues.
RL Transfers	0.00%	0.00%	0.00%	0.00%	
Revised Deficit Reduction					
Unrestricted					
Federal Revenue	0.00%	0.00%	0.00%	0.00%	
Other State Revenue	-0.93%	1.20%	2.58%	2.08%	
Other Local Revenue	-0.39%	2.24%	3.20%	2.70%	
Other Financing Sources (2009-10 thru 2010-11)		2.10%	3.20%	2.70%	
Restricted					
Federal Revenue	0.00%	0.00%	0.00%	0.00%	2008-09 & 2009-10 State Categorical cuts are based on the State Adopted Budget, Tier II through Tier III cuts. Tier II & III programs have cuts of 15.38% in 2008-09 plus an add'l cut of 4.46% in 2009-10. Assume categorical reduction in 2010-11 of -0.38%. Assume no categorical reduction in 2011-12 but COLA growth thereafter.
Other State Revenue	-0.38%	0.00%	3.20%	2.70%	
Other Local Revenue	0.00%	0.00%	3.20%	2.70%	
Other Financing Sources (2009-10 thru 2010-11)	0.00%	0.00%	3.20%	2.70%	
Adj. to Revenue / Contributions from Base Year (Unrestricted)					
					The Board had authorized Grade 1 & Grade 2 CSR at 23:1 and 24:1 respectively until 2010-11 and 25:1 class size ratio for both grades in 2011-12. (Rationale: While it is an encroaching program, the categorical funding of expenditures and costs related to preferential treatment of subs does not make elimination of CSR financially feasible at this point in time. It would also require the district to issue layoff notices to approximately 80 teachers.) J-7 CSR reflects an increase of \$164K in CSR revenue due to a reduction in class sizes which reduces the penalty fee from 30% to 20%. However, effective 2011-12 the CSR class ratio is increased to 25:1 with some classes stay at 23:1 and 24:1 which will bring less CSR revenue of \$500K in 2011-12 and out years. In 2013-14 the restricted ending fund balance is in red by 6.8M. Unrestricted contribution would need to cover these expenditures.
1. Grade 1 & Grade 2 CSR		0	(500,000)	(500,000)	
2. Restricted Ending balance Contribution		0	0	(6,788,091)	
3. Interfund Transfer from Fund 17 (One-time)		0	13,176,759	0	One-time interfund transfer from Fund 17 to cover 2012-13 budget reductions.
Total Adjustments (Unrestricted)	0	0	12,676,759	(7,288,091)	
Adj. to Revenue / Contributions from Base Year (Restricted)					
					9 QEIA Elementary Schls (Davis, Diamond, Edison, Garfield, Kennedy, Lowell, Martin, Monte Vista, Willard, Wilson), 4 Intern (Sierra, Spurgeon, Lathrop, and Willard), and 1 HS (Century) - Income Loss due to noncompliance. 2010-11 is the notification of the non-compliance year, so they will still be receiving funding in 2011-12. However, effective 2012-13 the funding will stop.
1. QEIA-Income Loss		0	(11,861,107)	(11,861,107)	
					One-time funding for Ed Job Bills awarded in 2010-11 and ends Sept 30, 2012 (2012-13 fiscal year). The grant award amount is \$10.3M and received \$9.2M (=90%) in Sept 2010. Approximately \$2.5M will be spent on Early Retirement Incentives in 2010-11. The District is yet to decide as to how it's going to spend the remainder in 2011-12. This funding is subject to deferred revenues. Utilized this funding as a one-time Budget Reduction Solution for 2011-12. In 2011-12 the carryover of \$7.8M is budgeted at the budget adoption.
2. Education Job Bills Carryover (One-time)		0	(7,779,170)	(7,779,170)	

	2010/11	2011/12	2012/13	2013/14	Comments
3. ARRA SIG PLAS				(11,666,666)	ARRA Title I SIG PLAS will expire in June 2013.
4. Restricted Ending Balance contribution		0	0	6,788,091	In 2013-14 the restricted ending fund balance is in red by 6.8M. Unrestricted contribution would need to cover these expenditures.
Total Adjustments (Restricted)	0	0	(19,640,277)	(24,518,852)	
Kindergarten CSR	Option 2	Option 2	Option 2	Option 2	Informational Field Only
Grades 1-3 CSR	Option 1	Option 1	Option 1	Option 1	Informational Field Only; Class sizes increased as follows: Grade 1 at 25:1, Grade 2 at approx 25:1 (w/some classes stay at 23:1 and 24:1 for grades 1 and 2, respectively), Grade 3 at approx 30:1.
RRMA/Deferred Maint. Contribution	-2.50%	-2.50%	-2.50%	-2.50%	Informational Field Only. Note: Contributions to RMMA remains basically unchanged but there are no district match contributions to Deferred Maint. until the flexibility expires at the end of 2014-15.
EXPENDITURE ASSUMPTIONS:					
Salary & Benefits Related					
Step & Column Increase	2.10%	2.10%	2.10%	2.10%	
Salary Reduction:					
Certificated & Management					
Classified					
COLA					
Certificated & Management	0.00%	0.00%			
Classified & Management	0.00%	0.00%			
Mid-Year Salary Increase for 2006-07 (per Tentative Agreement)					
Certificated & Management					
Classified & Management					
Other Adj. per Tentative Agreement					
Certificated					
Classified					
FTE Increase/(Decrease)					
Certificated/Mgt					
- Enrollment Based Adjustments for Current Yr	(11.00)	(11.00)	(11.00)	(11.00)	Informational Field Only
Classified					
Total Unrestricted FTE Reductions	(11.00)	(11.00)	(11.00)	(11.00)	Per FN: "2009-10 vs. 2008-09 Budgeted FTEs for Budget adoption 061709"
Total Restricted FTE Increase/Decrease %	-3.50%	0.00%	1.00%	1.00%	
Special Ed Salaries					
Certificated Salaries					From Special Ed Resources 3310-3485, 6500 & 6510.
Classified Salaries					From Special Ed Resources 3310-3485, 6500 & 6510.
Total FTEs	Per 4/27/11 HR Master File				
Unrestricted	2,505	2,703	2,692		
Restricted	1,476	1,383	1,383		
	3,981	4,086	4,075		For 2009-10; See FN: "2009-10 Budgeted FTEs for Budget Adoption"
H&W Participants					
Unrestricted	3,064	3,053	3,042		
Restricted	2,167	2,167	2,189		5,554 count of employees covered by H&W per Risk Mgt's Analysis
	5,231	5,220	5,231		FN: Renewal Summary
Average Teacher Salary	77,295	77,295	77,295	77,295	2009-10 Average Teacher Salary per FN: Certificated Master File as of 5-19-10.
Student/Teacher Ratio	31.28	31.28	31.28	31.28	See FN: Staffing Ratio.xls (utilizing 2010-11 Projected Enrollment)

	2010/11	2011/12	2012/13	2013/14	Comments
Certificated Benefit Rate (excluding H&W)	14.96%	16.12%	16.12%	16.12%	
Classified Benefit Rate (excluding H&W)	25.93%	27.09%	27.09%	27.09%	
					Per Risk Mgt, H&W is projected to increase in 2010-11 by 17.7%. Composite blended district cost of \$12,392 as calculated by S. Singgh. With plan design changes, there will be a slight increase of \$143K for 2011-12 and a projected increase of 12% effective 2012-13 on as proposed by Alliant (see email from CBoden dated 5/17/11). Note: Projected District cost for Cert/Class/Mgmt for 2011-12 is \$46.5M per Alliant documents as provided by C Hammitt.
H&W (Assumed Annual Increase)	17.7%	0.3%	12.0%	12.0%	
H&W	12,392	12,430	13,922	15,593	
Retiree H&W Cost	7,650,303	8,571,056	8,755,642	8,945,032	
Non-Salary Expenditures (Unrestricted)					
Books & Supplies Increase	1.80%	3.10%	2.70%	3.10%	Per School Service's Dartboard.
Services, Other Operating Incr.	1.80%	3.10%	2.70%	3.10%	Per School Service's Dartboard.
Capital Outlay Increase	1.80%	3.10%	2.70%	3.10%	Per School Service's Dartboard.
Other Outgo	2.00%	2.00%	2.00%	2.00%	
Direct/Indirect Support Costs	1.80%	3.10%	2.70%	3.10%	Per School Service's Dartboard.
Other Financing Uses					
Indirect Rate	3.15%	3.70%	3.70%	3.70%	
Deferred Maintenance Transfer	0	0	0	0	Informational Field Only .5% Contribution of General Fund Expenditures
Deferred Maint. State Funding	70.00%	70.00%	70.00%	70.00%	Informational Field Only; State will continue to fund their portion of Deferred Maint match.
Adj. to Expenditures from Base Year (Unrestricted)					
1. 39 Month Preferential Treatment - Substitute Cost		0	6,500,000	6,500,000	Preferential sub costs for QEIA using average cost of \$65K for approximately 100 QEIA teachers.
2. Board Election Costs		0	129,000	0	Per OCDE per memo dtd: 2/25/10. \$129K in board election costs are budgeted for 2010-11. Elections occur every other year & will not occur in 2011-12 or 2013-14.
3. (one-time)		0	7,779,170	7,779,170	Certificated salaries to be paid with Ed Job Bills Carryover (one-time)
4. ARRA SIG PLAS				2,916,667	ARRA Title I SIG PLAS will expire in 2013-14 and assume 25% of the cost will be absorbed by unrestricted GF.
Total Adjustments (Unrestricted)	0	0	14,408,170	17,195,837	
Board Approved Budget Cuts (Unrestricted)					
2011-12 On-going Cuts		0	0	0	
Unspecified Budget Cuts (Unrestricted)					
2011-12 Budget Cuts		0	0	0	
2012-13 Budget Cuts			(32,000,000)	(32,000,000)	
2013-14 Budget Cuts		0	(32,000,000)	(32,000,000)	
Total Cuts		0	(32,000,000)	(62,000,000)	
Total Cuts (Unrestricted)		0	(32,000,000)	(62,000,000)	
Non-Salary Expenditures (Restricted)					
Books & Supplies Increase	-15.00%	-5.00%	0.00%	0.00%	Per SSC's Dartboard.
Services, Other Operating Incr.	-15.00%	-5.00%	2.70%	3.10%	Per SSC's Dartboard.
Capital Outlay Increase	1.80%	3.10%	2.70%	3.10%	Per SSC's Dartboard.
Other Outgo	1.80%	3.10%	2.70%	3.10%	Per SSC's Dartboard.
Direct/Indirect Support Costs	1.80%	3.10%	2.70%	3.10%	Per SSC's Dartboard.
Other Financing Uses	1.80%	3.10%	2.70%	3.10%	Per SSC's Dartboard.

	2010/11	2011/12	2012/13	2013/14	Comments
<u>Adj. to Expenditures from Base Year (Restricted)</u>					
1. QEIA-Income Loss		0	(11,861,107)	(11,861,107)	9 QEIA Elementary Schls (Davis, Diamond, Edison, Garfield, Kennedy, Lowell, Martin, Monte Vista, Willard, Wilson), 4 Intern (Sierra, Spurgeon, Lathrop, and Willard), and 1 HS (Century) - Income Loss due to noncompliance. 2010-11 is the notification of the non-compliance year, so they will still be receiving funding in 2011-12. However, effective 2012-13 the funding will stop. One-time funding for Ed Job Bills awarded in 2010-11 and ends Sept 30, 2012 (2012-13 fiscal year). The grant award amount is \$10.3M and received \$9.2M (=90%) in Sept 2010. Approximately \$2.5M will be spent on Early Retirement Incentives in 2010-11. The District is yet to decide as to how it's going to spend the remainder in 2011-12. This funding is subject to deferred revenues. Utilized this funding as a one-time Budget Reduction Solution for 2011-12. In 2011-12 the carryover of \$7.8M is budgeted at the budget adoption. Expenditure reductions of \$7.8M is included in the unspecified budget cuts for 2012-13 and 2013-14.
2. Education Job Bills Carryover (one-time)			(7,778,170)	(7,778,170)	
3. ARRA SIG PLAS				(11,666,666)	ARRA Title I SIG PLAS will expire in June 2013.
Total Adjustments (Restricted)	0	0	(19,640,277)	(31,306,943)	
RESERVES:					
Reserve - Economic Uncertainties	2.00%	2.00%	2.00%	2.00%	
Reserve - Revolving Cash	150,000	150,000	150,000	150,000	
Reserve - Stores/Prepaid Exp	2,827,359	2,827,359	2,827,359	2,827,359	
Reserve - State Future Cuts, Instr Material, CAHSEE, CalSafe, etc.	18,877,271	23,133,238	33,686,439	33,241,745	
Reserve - Committed: Stabilization Arrangements	0	3,964,761	3,676,815	3,842,576	
Reserve - School Site/Dept Carryover	0	0	0	0	
Reserve - High Priority Schools	0	0	0	0	

Cash Flow 2010-2011 As of April 2011

Date Prepared 06/2011

Object	CB - Budget	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Projected May	Projected June	Projected Total	Actual Total
Beginning Cash Balance		\$43,744,061	\$58,273,170	\$75,193,702	\$77,870,738	\$53,579,186	\$63,275,648	\$129,723,082	\$109,102,286	\$78,026,250	\$70,233,411	\$90,109,295	\$63,237,483		
Receipts															
Revenue Limit	193,558,721.00	\$15,373,216	\$28,719,282	\$13,826,255	\$10,207,177	\$17,580,166	\$95,160,331	\$17,580,165	\$350,113	(\$284,645)	\$28,671,793	\$1,684,184	(\$284,645)	\$164,623,272	\$59,941,262
State Aid	85,987,746.00	\$5,774,042	\$96,382	\$3,797,843	\$160,828	\$3,056,487	\$34,918,887	\$4,026,154	\$328,863	\$4,003,638	\$27,684,951	\$1,084,708	\$1,104,634	\$85,987,746	\$0
Property Tax		\$0	\$0	\$0	\$0	\$0	(\$182,621)	(\$358,626)	(\$358,626)	(\$441,503)	(\$372,631)	(\$285,017)	(\$306,566)	(\$82,089)	(\$82,089)
Other	(4,183,802.00)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,101,000	\$0	\$0	\$0	\$0	\$0
TRANS Revenue	84,826,305.39	\$132,086	\$2,811,085	\$14,731,486	\$46,672	\$10,432,805	\$9,504,864	\$3,215,768	(\$2,092,755)	\$14,861,473	\$821,729	\$5,519,715	\$0	\$29,410,890	\$29,410,890
Federal Revenues	8300-8599	114,395,161.10	\$3,913,223	\$0	\$1,801,548	\$25,282,392	\$11,615,450	\$9,731,079	\$5,978,485	\$9,487,780	\$10,038,146	\$5,149,614	\$4,070,477	\$14,734,842	\$14,734,842
Other Local Revenues	8600-8799	8,877,410.00	\$92,584	\$82,851	\$65,220	\$159,204	\$143,495	\$235,008	\$196,187	\$2,056,171	\$167,631	\$54,671	\$1,500,000	\$3,632,203	\$3,632,203
Interfund Transfers In	8810-8829	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers Out	8830-8839	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	8900-8999	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assets (Gain)	9111-9499	-	\$10,382,248	\$5,877,711	\$10,241,636	\$4,185,071	(\$221,677)	\$5,608,294	(\$821,439)	\$559,834	\$955,464	\$0	\$0	\$0	\$0
Liabilities (Gain)															
Disbursements															
Certificated Salaries	1000-1999	238,040,442.00	\$1,174,424	\$4,354,323	\$22,169,392	\$22,613,624	\$453,107	\$44,447,143	\$23,199,566	\$23,539,079	\$22,987,882	\$22,513,403	\$22,400,855	\$5,028,137	\$238,040,442
Classified Salaries	2000-2999	63,193,231.00	(\$166,724)	\$3,355,797	\$3,825,317	\$5,554,160	\$5,889,241	\$5,275,079	\$5,241,543	\$5,884,428	\$5,725,646	\$5,051,076	\$5,551,076	\$5,530,978	\$5,530,978
Employee Benefits	3000-3999	98,304,489.00	\$2,182,279	\$3,559,500	\$8,950,773	\$13,763,383	\$10,782,878	\$5,984,200	\$11,178,057	\$5,256,608	\$12,764,046	\$8,057,181	\$8,586,302	\$3,112,454	\$98,304,489
Supplies and Services	4000-5999	82,527,701.00	\$22,883	\$6,943,670	\$4,586,905	\$7,446,368	\$5,702,849	\$5,134,100	\$4,002,024	\$7,605,546	\$4,136,656	\$5,916,157	\$9,632,318	\$16,119,220	\$16,119,220
Capital Outlays	6000-6999	1,337,362.00	\$0	\$55,703	\$76,413	\$514,868	\$17,396	\$11,651	\$45,414	\$34,085	\$4,826	\$34,324	\$34,324	\$417,407	\$417,407
Other Outgo	7000-7999	3,678,225.00	\$81,843	\$294,197	\$4	\$0	\$365,183	(\$44,951)	(\$143,270)	\$1,828,628	\$113,603	\$342,399	\$342,399	\$860,258	\$860,258
Interfund Transfers Out	7600-7699	6,390,517.00	\$0	\$748,076	\$4	\$0	\$0	\$0	\$1,673,076	\$1,000,000	\$0	\$575,147	\$575,147	\$1,423,884	\$1,423,884
All Other Financing Uses	7500-7599	-	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,549,526)	\$10,594	\$0	\$0	\$0	\$0	\$0
Liabilities (Gain)	8500-8999	-	\$17,833,687	(\$643,517)	\$1,709,156	(\$70,543)	\$271,071	(\$148,594)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Operating Accounts	9700-9799	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assets (Gain)	9800-9899	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$328,138	\$0	\$0	\$0	\$0
Disabling															
Total Disabling															
Ending Cash Balance		\$58,273,170	\$75,193,702	\$77,870,738	\$53,579,186	\$63,275,648	\$129,723,082	\$109,102,286	\$78,026,250	\$70,233,411	\$90,109,295	\$63,237,483	\$22,814,944		

Cash Flow 2011-2012 Based on Actuals Through 04/31/2011

Object Codes	Projected JULY	Projected AUGUST	Projected SEPTEMBER	Projected OCTOBER	Projected NOVEMBER	Projected DECEMBER	Projected JANUARY	Projected FEBRUARY	Projected MARCH	Projected APRIL	Projected MAY	Projected JUNE	Projected ACCTUAL	TOTAL	Estimated Actuals
2011-12 Beginning Cash Balance	22,814,944	43,418,672	74,140,849	97,837,856	65,543,417	80,068,059	108,246,882	114,388,301	78,388,585	65,967,730	89,468,865	43,437,228			
REVENUES															
Revenue Limit Sources-State Aid w/ new ABX4	9,739,278	9,739,278	17,530,700	17,530,700	17,530,700	17,530,700	17,530,700	17,530,700	17,530,700	17,530,700	17,530,700	17,530,700		184,786,555	184,786,555
Revenue Limit Sources-Prop Taxes	5,774,000	699,820	6,237,763	1,239,465	2,662,001	16,415,678	9,060,935	10,849,096	1,271,658	10,849,096	5,556,270	1,054,801	21,148,249	83,479,523	82,373,274
Federal Revenues	132,088	2,950,460	19,678,616	2,460,683	8,463,463	4,415,678	13,354,688	1,847,560	7,923,352	13,354,688	8,965,567	885,567	6,148,748	67,805,840	68,567,101
Other State Revenues	3,913,523	-	1,901,548	10,875,349	2,882,362	11,815,459	9,731,078	5,978,485	8,467,760	10,038,148	8,148,614	4,070,177	6,996,719	107,042,851	100,047,832
Other	8080 - 8089	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	147,548	1,034,788	584,524	250,349	(162,766)	614,880	669,145	669,145	1,087,015	614,880	1,121,270	669,145	456,156	7,716,871	7,560,415
All Other Financing Sources and Contributions	19,684,382	24,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
1011-1AR	19,684,382	24,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2010-2011 Deferral Feb-July 2011-12	194,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2010-2011 Deferral Feb-Aug 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2010-2011 Deferral Feb-Sep 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2010-2011 Deferral Apr-July 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2010-2011 Deferral Apr-Aug 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2010-2011 Deferral Apr-May 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2010-2011 Deferral May-Aug 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2010-2011 Deferral June-July 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2011-12 Deferral Feb-July 2012-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2011-12 Deferral Feb-Aug 2012-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2011-12 Deferral Feb-Sep 2012-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2011-12 Deferral Apr-July 2012-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2011-12 Deferral Apr-Aug 2012-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2011-12 Deferral May-Aug 2012-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2011-12 Deferral June-July 2012-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE 2011-12 Deferral Aug-Sep 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE Jul 2011-12 Deferral Sep 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE Jul 2011-12 Deferral Jan 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE Aug 2011-12 Deferral Jan 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE Oct 2011-12 Deferral Jan 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDE Mar 2011-12 Deferral Apr 2011-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adj. To Revenue from Base Yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	49,048,975	51,765,863	1,061,521,766	1,475,000,766	55,460,776	60,600,446	67,492,181	10,251,035	74,300,780	160,606,762	17,140,905	6,500,156	39,182,783	457,860,246	460,533,092
EXPENDITURES															
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143	23,189,586	23,536,076	22,887,642	22,513,403	22,480,655	6,108,423	238,122,728	239,014,306
Capitalized Salaries	1,174,424	4,364,323	22,188,382	22,613,824	23,071,687	453,107	44,447,143</								

Cash Flow 2012-2013 Based on Actuals Through 04/31/2011

2012-13	Object Codes	Projected JULY	Projected AUGUST	Projected SEPTEMBER	Projected OCTOBER	Projected NOVEMBER	Projected DECEMBER	Projected JANUARY	Projected FEBRUARY	Projected MARCH	Projected APRIL	Projected MAY	Projected JUNE	Projected ACCRUAL	TOTAL	Estimated Actuals
Beginning Cash Balance	9110	6,841,372	44,467,381	77,597,855	89,366,712	69,598,109	78,558,587	107,233,215	115,870,489	82,346,598	72,411,587	77,386,567	64,852,766			
REVENUES																
Revenue Limit Sources-State Aids w/ new ABX4		9,861,201	9,861,201	17,830,182	17,830,182	17,830,182	17,830,182	17,830,182	17,830,182	17,830,182	17,830,182	17,830,182	17,830,182	23,058,182	190,224,017	189,224,017
Revenue Limit Sources-Prop Taxes		5,774,000	899,870	6,337,763	1,239,485	8,055,451	10,433,743	9,050,805	1,774,888	1,774,888	10,644,006	6,565,270	1,064,801	5,148,748	65,361,722	65,361,722
Federal Revenues	6100 - 8299	132,088	2,906,450	13,079,016	12,455,879	2,052,282	4,433,743	5,731,078	1,947,580	7,829,352	13,354,698	8,148,814	695,557	5,148,748	64,805,848	64,805,848
Other State Revenues	8300 - 8599	3,613,923	-	1,901,248	10,970,248	25,282,382	11,615,469	5,978,485	8,437,760	8,437,760	10,038,148	8,148,814	4,070,477	10,169,488	110,210,120	100,047,832
Other	8600 - 8899	147,848	1,034,788	564,584	250,349	(162,765)	614,890	688,145	688,145	1,087,015	814,890	1,121,270	688,145	703,396	7,863,811	7,260,419
Other Local Revenues	8910 - 8999	19,584,392	24,000,000	-	-	-	-	-	-	-	-	-	-	-	43,584,392	43,584,392
All Other Financing Sources and Contributions																
2011 FAF		184,783	11,181,098												184,783	184,783
CDE 2011-12 Deferral Feb-July 2012-13															11,181,098	11,181,098
CDE 2011-12 Deferral Feb-Aug 2012-13															4,518,978	4,518,978
CDE 2011-12 Deferral Feb-Sep 2012-13															5,785,072	5,785,072
CDE 2011-12 Deferral April-July 2012-13		5,785,072													5,785,072	5,785,072
CDE 2011-12 Deferral April-Aug 2012-13			3,981,409												3,981,409	3,981,409
CDE 2011-12 Deferral April-Sept 2012-13															8,828,912	8,828,912
CDE 2011-12 Deferral May-July 2012-13		9,628,912													9,628,912	9,628,912
CDE 2011-12 Deferral May-Aug 2012-13			6,895,338												6,895,338	6,895,338
CDE 2011-12 Deferral June-July 2012-13		17,830,521													17,830,521	17,830,521
CDE 2012-13 Deferral Feb-July 2013-14															184,783	184,783
CDE 2012-13 Deferral Feb-Aug 2013-14															11,181,098	11,181,098
CDE 2012-13 Deferral Feb-Sep 2013-14															4,518,978	4,518,978
CDE 2012-13 Deferral April-July 2013-14															5,785,072	5,785,072
CDE 2012-13 Deferral April-Aug 2013-14															3,981,409	3,981,409
CDE 2012-13 Deferral April-Sept 2013-14															8,828,912	8,828,912
CDE 2012-13 Deferral May-July 2013-14															9,628,912	9,628,912
CDE 2012-13 Deferral May-Aug 2013-14															6,895,338	6,895,338
CDE 2012-13 Deferral June-July 2013-14															17,830,521	17,830,521
CDE Jul 2012-13 Deferral Sep 2012-13		4,306,178														
CDE Jul 2012-13 Deferral Jan 2012-13		4,306,178														
CDE Aug 2012-13 Deferral Jan 2012-13			8,612,358													
CDE Oct 2012-13 Deferral Jan 2012-13			17,530,521													
CDE Oct 2012-13 Deferral Apr 2012-13					17,530,521											
Ad to Revenue Base Year		(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(580,283)	(6,963,516)	(6,963,516)
Ad to Revenue Base Year		105,160,630	5,728,748	6,157,042	14,240,742	15,630,082	16,410,857	17,249,868	17,970,000	18,738,598	19,547,361	20,396,782	21,182,827	21,947,361	22,732,827	23,518,361
EXPENDITURES																
Certified Salaries	1000 - 1099	1,174,424	4,364,323	22,189,382	22,813,824	23,071,887	483,107	44,447,143	23,189,586	23,539,079	22,987,082	22,513,403	22,480,865	6,108,423	239,122,758	239,014,305
Certified Salaries	1100 - 1199	1,174,424	3,364,707	3,025,317	5,554,160	5,675,514	5,889,741	5,275,078	5,241,543	5,884,428	5,726,846	5,651,076	5,651,076	6,008,583	44,175,784	44,175,784
Certified Salaries	1200 - 1299	1,174,424	3,364,707	3,025,317	5,554,160	5,675,514	5,889,741	5,275,078	5,241,543	5,884,428	5,726,846	5,651,076	5,651,076	6,008,583	44,175,784	44,175,784
Employee Benefits	3000 - 3999	2,182,270	3,558,500	8,950,773	13,783,363	4,116,548	10,782,678	6,884,200	11,176,067	6,266,508	12,764,848	9,067,181	8,000,000	8,000,000	104,225,388	98,182,585
Supplies and Services	4000 - 4999	528,425	1,836,381	6,824,756	5,130,687	5,429,865	4,854,728	5,273,321	6,705,688	5,705,688	5,705,688	5,705,688	5,705,688	11,244,823	68,715,532	67,501,109
Other Capital	5000 - 5999		10,488	-	22,410	-	45,737	12,889	60,257	60,257	370,117	210,111	688,987	1,305,408	465,572	343,229
Other Capital	6000 - 6999	81,843	(81,843)	-	-	603,437	-	215,254	270,111	270,111	370,117	210,111	688,987	1,305,408	3,887,540	2,589,132
Interfund Transfers Out	7000 - 7899		785,018	-	-	-	385,183	71,342	615,867	615,867	615,867	615,867	615,867	615,867	4,328,178	4,328,178
All Other Financing Uses	7900 - 7999		-	-	-	-	-	-	-	-	-	-	-	5,617,755	5,617,755	-
Liabilities (Calc)	8000 - 8999	23,700,000	7,900,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities (Calc)	9000 - 9999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	9799 - 9799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad to Expenditures from Base Year		(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(2,608,587)	(32,000,000)	(32,000,000)
Unapportioned Budget Cuts																
Total Available		24,899,640	18,999,640	90,788,048	144,171,777	156,734,162	19,722,008	68,612,671	40,844,100	38,664,928	24,546,848	40,748,075	44,458,948	9,607,683	454,605,174	450,811,442
Assets (Non-9110)																
Assets (Non-9110)	9140 - 9499															
Liabilities	9500 - 9999															
CALC Ending Cash Balance	9110	44,467,381	77,597,855	89,366,712	89,598,109	78,598,387	107,233,215	115,870,489	82,346,598	72,411,587	77,386,567	64,852,766	20,742,746			

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	493,471,970.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	86,669,827.57
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	4,103.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	504,873.78
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,071,402.84
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	6,390,516.85
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	15,968.62
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	480,710.00
9. PERS Reduction	All	All	3801-3802	498,488.92
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				9,047,907.40
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				397,754,235.03
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				397,754,235.03

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		54,841.41
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		54,841.41
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		54,841.41
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,252.81
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	372,729,600.42	7,176.69
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	372,729,600.42	7,176.69
B. Required effort (Line A.2 times 90%)	335,456,640.38	6,459.02
C. Current year expenditures (Line I.G and Line II.F)	397,754,235.03	7,252.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	8,619,506.61
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	58,091.35
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				58,091.35
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				8,561,415.26

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	397,754,235.03	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,252.81
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,368.84	6,343.84
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,343.84	6,486.84
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,343.84	6,486.84
b. Revenue Limit ADA	0033	52,330.61	52,083.97
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	331,977,016.94	337,860,379.95
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	4,582,865.80	4,663,599.00
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	336,559,882.74	342,523,978.95
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	276,103,631.00	274,861,792.15
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	2,170,090.00	4,990,563.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	942,337.00	789,380.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	156,703.00	257,594.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,384,456.00	4,458,777.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	277,488,087.00	279,320,569.15

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	85,987,746.00	85,987,746.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	4,969,536.00	4,991,716.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	81,018,210.00	80,996,030.00
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	196,469,877.00	198,324,539.15
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,586,931.00	1,587,277.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,586,931.00)	(1,587,277.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	194,882,946.00	196,737,262.15
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	194,882,946.00	

OTHER NON-REVENUE LIMIT ITEMS

45. Core Academic Program	9001	836,395.00	829,625.00
46. California High School Exit Exam	9002	3,090,352.00	3,113,535.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	106,306.00	106,625.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	674,207.00	676,674.00

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

30 66670 0000000
Form SIAA

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	(789,050.00)	0.00	(906,500.00)				
Other Sources/Uses Detail					0.00	6,390,516.85		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,300.00	0.00	51,194.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	757,750.00	0.00	855,308.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,532,711.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,600,000.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					4,553,770.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	24,000.00	0.00						
Other Sources/Uses Detail					304,035.85	3,600,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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	789,050.00	(789,050.00)	906,500.00	(906,500.00)	9,990,516.85	9,990,516.85	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Out From Other Funds	Out To Other Funds
01 GENERAL FUND								
Expenditure Detail	0.00	(738,350.00)	0.00	(1,101,710.00)				
Other Sources/Uses Detail					0.00	5,517,755.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00		0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,600.00							
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	733,150.00		00					
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail					1,532,711.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	00						
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail						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						
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					3,985,044.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail								
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	3,600.00	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	738,350.00	(738,350.00)	1,101,710.00	(1,101,710.00)	5,517,755.00	5,517,756.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	52,406.47	52,886.41	N/A	Met
Second Prior Year (2009-10)	52,913.76	52,953.36	N/A	Met
First Prior Year (2010-11)	52,317.26	52,330.61	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	52,083.97			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	52,892	54,369	N/A	Met
Second Prior Year (2009-10)	52,958	54,584	N/A	Met
First Prior Year (2010-11)	52,331	54,084	N/A	Met
Budget Year (2011-12)	53,424			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	52,625	54,369	96.8%
Second Prior Year (2009-10)	52,065	54,584	95.4%
First Prior Year (2010-11)	51,781	54,084	95.7%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	51,244	53,424	95.9%	Met
1st Subsequent Year (2012-13)	50,928	53,094	95.9%	Met
2nd Subsequent Year (2013-14)	50,611	52,764	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,343.84	6,486.84	6,695.77	6,877.70
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,204.30	5,205.43	5,373.09	5,519.08
d. Prior Year Funded BRL per ADA		5,204.30	5,205.43	5,373.09
e. Difference (Step 1c minus Step 1d)		1.13	167.66	145.99
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	3.22%	2.72%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	52,330.61	52,083.97	51,551.93	51,235.39
b. Prior Year Revenue Limit (Funded) ADA		52,330.61	52,083.97	51,551.93
c. Difference (Step 2a minus Step 2b)		(246.64)	(532.04)	(316.54)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.47%	-1.02%	-0.61%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-0.45%	2.20%	2.11%
Revenue Limit Standard (Step 3, plus/minus 1%):		-1.45% to .55%	1.20% to 3.20%	1.11% to 3.11%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	85,987,746.00	85,987,746.00	85,987,746.00	85,987,746.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	280,870,692.00	282,725,008.00	288,753,512.08	294,690,726.00
District's Projected Change in Revenue Limit:		0.66%	2.13%	2.06%
Revenue Limit Standard:		-1.45% to .55%	1.20% to 3.20%	1.11% to 3.11%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The District is utilizing the prior year P-2 ADA to project the revenue limit funding for 2011-12 which is lower than the 2009-10 P-2 ADA. The 2009-10 P-2 ADA was utilized to calculate the 2010-11 revenue limit funding. On top of that the base revenue limit per ADA remains pretty flat (\$1.13 increase per ADA from 2010-11).

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	258,862,449.68	275,840,291.84	93.8%
Second Prior Year (2009-10)	241,114,430.77	250,050,745.56	96.4%
First Prior Year (2010-11)	254,102,386.80	269,272,440.88	94.4%
	Historical Average Ratio:		94.9%

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	2.0%	2.0%	2.0%
	91.9% to 97.9%	91.9% to 97.9%	91.9% to 97.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	268,734,857.99	287,902,543.17	93.3%	Met
1st Subsequent Year (2012-13)	276,541,722.56	278,663,083.56	99.2%	Not Met
2nd Subsequent Year (2013-14)	284,884,444.56	260,449,424.56	109.4%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The total unrestricted expenditures above for 2012-13 contains \$32M in unspecified budget cuts and 2013-14 includes an additional \$30M in unspecified budget cuts. A significant portion of these cuts, once identified, will, in all likelihood, be in salary and benefits and ratios will revert to a more consistent level.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.45%	2.20%	2.11%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.45% to 9.55%	-7.80% to 12.20%	-7.89% to 12.11%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.45% to 4.55%	-2.80% to 7.20%	-2.89% to 7.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	84,826,305.79		
Budget Year (2011-12)	64,805,849.18	-23.60%	Yes
1st Subsequent Year (2012-13)	57,026,678.82	-12.00%	Yes
2nd Subsequent Year (2013-14)	45,360,012.82	-20.46%	Yes

Explanation:
(required if Yes)

the District is projecting less Federal revenues due to: In 2011-12 the expiration of SIG QEIA, ARRA, Title IV, Reading First, and Event Start funds; in 2012-13 the expiration of Education Job Bills funds; and in 2013-14 the expiration of SIG QEIA for PLAS funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2010-11)	114,395,161.80		
Budget Year (2011-12)	107,042,851.25	-6.43%	Yes
1st Subsequent Year (2012-13)	97,849,013.50	-8.59%	Yes
2nd Subsequent Year (2013-14)	100,559,925.00	2.77%	No

Explanation:
(required if Yes)

The District is projecting less State revenues due to in 2011-12 having mandated-cost revenue be budgeted on cash basis, a reduction in Lottery and Class Size Reduction revenues, the expiration of Kinder Readiness funds, and the exclusion of EIA-SCE/LEP carryover funds which is to be budgeted when the actual amount is known. In 2012-13 the District is projecting to lose QEIA income due to not meeting class size requirements.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2010-11)	8,877,410.28		
Budget Year (2011-12)	7,716,870.65	-13.07%	Yes
1st Subsequent Year (2012-13)	7,963,810.00	3.20%	No
2nd Subsequent Year (2013-14)	8,178,834.00	2.70%	No

Explanation:
(required if Yes)

The District is projecting less Local revenues due to a reduction in ROP funds, ending of local grants/donations, and carryover not being budgeted at this stage.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2010-11)	27,324,935.54		
Budget Year (2011-12)	16,283,344.03	-40.41%	Yes
1st Subsequent Year (2012-13)	16,385,737.00	0.63%	No
2nd Subsequent Year (2013-14)	16,506,473.00	0.74%	No

Explanation:
(required if Yes)

The District is projecting less in books and supplies expenditures due to expiration of ARRA, SIG QEIA, ASES Demonstration grant, Title IV, Kinder Readiness funds as well the exclusion of carryovers after the actual amount is known.

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

First Prior Year (2010-11)	55,202,766.45		
Budget Year (2011-12)	52,432,287.71	-5.02%	No
1st Subsequent Year (2012-13)	53,847,959.00	2.70%	No
2nd Subsequent Year (2013-14)	55,517,246.00	3.10%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2010-11)	208,098,877.87		
Budget Year (2011-12)	179,565,571.08	-13.71%	Not Met
1st Subsequent Year (2012-13)	162,839,502.32	-9.31%	Not Met
2nd Subsequent Year (2013-14)	154,098,771.82	-5.37%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2010-11)	82,527,701.99		
Budget Year (2011-12)	68,715,631.74	-16.74%	Not Met
1st Subsequent Year (2012-13)	70,233,696.00	2.21%	Met
2nd Subsequent Year (2013-14)	72,023,719.00	2.55%	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 District is projecting less Federal revenues due to: in 2011-12 the expiration of SIG QEIA, ARRA, Title IV, Reading First, and Event Start funds; in 2012-13 the expiration of Education Job Bills funds; and in 2013-14 the expiration of SIG QEIA for PLAS funds.

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

The District is projecting less State revenues due to in 2011-12 having mandated-cost revenue be budgeted on cash basis, a reduction in Lottery and Class Size Reduction revenues, the expiration of Kinder Readiness funds, and the exclusion of EIA-SCE/LEP carryover funds which is to be budgeted when the actual amount is known, in 2012-13 the District is projecting to lose QEIA income due to not meeting class size requirements.

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

The District is projecting less Local revenues due to a reduction in ROP funds, ending of local grants/donations, and carryover not being budgeted at this stage.

- 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)

The District is projecting less in books and supplies expenditures due to expiration of ARRA, SIG QEIA, ASES Demonstration grant, Title IV, Kinder Readiness funds as well the exclusion of carryovers after the actual amount is known.

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

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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	486,503,471.17			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	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	486,503,471.17	4,865,034.71	14,703,689.37	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	0.00	35,087,003.59	50,924,898.72
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	49,068,238.58	9,517,279.64	13,176,759.48
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.01)	(0.01)
d. Available Reserves (Lines 1a through 1c)	49,068,238.58	44,604,283.22	64,101,658.19
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	475,993,115.48	461,496,393.35	493,471,970.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	81,843.00		81,843.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	475,911,272.48	461,496,393.35	493,390,127.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	10.3%	9.7%	13.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.4%	3.2%	4.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	30,700,233.52	280,418,289.98	N/A	Met
Second Prior Year (2009-10)	29,548,825.87	253,818,675.37	N/A	Met
First Prior Year (2010-11)	(2,022,303.40)	274,130,246.73	0.7%	Met
Budget Year (2011-12) (Information only)	(27,276,111.29)	291,887,587.17		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (if overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2008-09)	21,313,789.96	30,222,345.03	N/A		Met
Second Prior Year (2009-10)	32,927,196.22	50,753,006.55	N/A		Met
First Prior Year (2010-11)	75,796,690.77	80,301,832.42	N/A		Met
Budget Year (2011-12) (Information only)	78,279,529.02				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	51,244	50,928	50,611
District's Reserve Standard Percentage Level:	2%	2%	2%

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:

No

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00	81,843.00	81,843.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	486,503,471.17	464,735,520.48	442,545,514.40
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	81,843.00	81,843.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	486,503,471.17	464,817,363.48	442,627,357.40
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,730,069.42	9,296,347.27	8,852,547.15
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)	9,730,069.42	9,296,347.27	8,852,547.15

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	15,000,000.00	5,250,000.00	9,750,000.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,892,820.33	9,217,416.00	8,924,843.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.03)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	24,892,820.30	14,467,416.00	18,674,843.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.12%	3.11%	4.22%
District's Reserve Standard (Section 10B, Line 7):	9,730,069.42	9,296,347.27	8,852,547.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

In 2011-12 the District's ongoing expenditures are projected to exceed ongoing revenues by \$28.7M requiring the District to utilize one-time reserved balances such as 2010-11 base revenue limit dollars set aside for future State cuts and Tier III instructional Materials funds. In addition, the District also utilizes the Education Job Bilis carryover funds to pay for the cost of 5 instructional furlough days. In 2012-13 the District is targeting \$32M in unspecified budget cuts and will identify a detailed list of on-going budget reductions by December 13, 2011.

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 (2010-11)	(45,587,983.01)			
Budget Year (2011-12)	(52,472,898.86)	6,884,915.85	15.1%	Not Met
1st Subsequent Year (2012-13)	(54,152,032.00)	1,679,133.14	3.2%	Met
2nd Subsequent Year (2013-14)	(55,614,136.00)	1,462,104.00	2.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	0.00			
Budget Year (2011-12)	0.00	0.00	0.0%	Met
1st Subsequent Year (2012-13)	13,176,759.00	13,176,759.00	New	Not Met
2nd Subsequent Year (2013-14)	0.00	(13,176,759.00)	-100.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	6,390,517.00			
Budget Year (2011-12)	5,517,755.00	(872,762.00)	-13.7%	Not Met
1st Subsequent Year (2012-13)	5,666,734.00	148,979.00	2.7%	Met
2nd Subsequent Year (2013-14)	5,842,403.00	175,669.00	3.1%	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)

Increase in contribution due to an increase in Special Education staffing and employee benefits costs (which is partly caused by the expiration of ARRA funds for Special Education). In addition, due to lower State categorical support, transportation contribution (Home to School and Special Education) has also increased.

- 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)

Use of one-time Fund 17 to reduce budget cut target to \$32M in 2012-13.

- 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)

Decrease the principal/interest payments for COPS/QZAB to match the debt schedule as well as a reduction in the EERP reimbursement (funds received to be budgeted on a cash basis).

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	Various	Fund 56	Fund 56	54,847,256
General Obligation Bonds	Various	Fund 51	Fund 51	285,557,389
Supp Early Retirement Program	3	General Fund	General Fund	5,225,673
State School Building Loans				
Compensated Absences	Ongoing	General Fund	General Fund	518,366

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

QZAB	Various	General Fund / Fund 56 Reserve	Fund 56	4,910,008
Lease Certificates (City of Santa Ana)	4	General Fund	General Fund	3,705,693

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	11,556	0	0	0
Certificates of Participation	4,041,152	3,454,316	3,655,517	3,151,258
General Obligation Bonds	18,135,298	18,492,554	15,564,991	15,784,885
Supp Early Retirement Program	2,218,881	2,218,881	2,218,881	787,911
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	771,420	796,198	821,767	848,184
Lease Certificates (City of Santa Ana)	863,407	931,775	996,009	1,056,106
Total Annual Payments:	26,041,714	25,893,724	23,257,165	21,628,344
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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?

Yes

- 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:

Age 50 for classified & age 55 for certificated employees w/a min. of 10 years of service. Post-employment benefit coverage period ranges from 8 years (after 10 years of service) to a max. of 13 years depending on the length of service. Coverage period, however, cannot exceed age 70 for both certificated & classified employees & are capped at age 65 for any classified employee hired after July 1998 & for any certificated employee hired after April 1999. District's contribution for classified employees who are hired after October 2008 is capped at the lowest HMO for all tiers.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

119,052,495.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

119,052,495.00

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

Actuarial

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

Jul 01, 2009

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

12,849,921.00

12,849,921.00

12,849,921.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

8,911,512.27

8,911,512.27

8,911,512.27

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

8,911,512.27

8,911,512.27

8,911,512.27

- d. Number of retirees receiving OPEB benefits

868

868

868

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 self-insured for workers' compensation. The District is funding at a 70% confidence level. The liability for incurred but not reported is set at a required 55% level. The District obtains an actuarial study report bi-annually. The current report is dated August 25, 2010 and the District has an equity balance in the self-insurance fund.

3. Self-insurance Liabilities

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

17,013,972.00
0.00

4. Self-insurance Contributions

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
4,874,820.00	4,874,820.00	4,874,820.00
6,369,866.00	6,369,866.00	6,369,866.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,614.8	2,676.9	2,676.9	2,676.9

Certificated (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.

The tentative agreement between the District and the Santa Ana Educators' Association (SAEA) has been reached on May 27, 2011 and will be taken to the Board of Education for approval on June 28, 2011.

Negotiations Settled

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

Jun 28, 2011

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

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2011

End Date: Jun 30, 2012

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

6,000,000

6,000,000

% change in salary schedule from prior year

0.0%

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:

In 2011-12 the Education Job Bills carryover funds will be utilized to offset the budgetary impact of 5 instructional furlough days. In the out years these costs will be dialed back and budgeted in the unrestricted general funds as shown on the MYP.

Negotiations Not Settled

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

2,776,693

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
31,823,705	35,642,550	39,919,656
89.0%	89.0%	89.0%
0.0%	12.0%	12.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
4,654,057	4,751,792	4,851,580
2.1%	2.1%	2.1%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	1,451.7	1,497.1	1,497.1	1,497.1

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:

May 24, 2011

- 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:

May 19, 2011

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2010

End Date:

Jun 30, 2013

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

1,707,180

1,707,180

1,707,180

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

See below for explanation

See below for explanation

See below for explanation

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

The compensation of \$1,707,180 reflects the estimated two hour salary and statutory benefits increase for the Site Clerk, Library Media Technician, and instructional Assistant-Computer positions from 3.75 to 5.75 hours and from 4 to 6 hours as well as the Health & Welfare cost increase due to plan design changes for classified employees effective July 1, 2011.

Negotiations Not Settled

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

761,573

7. Amount included for any tentative salary schedule increases

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

0

0

0

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
16,366,477	18,330,454	20,530,109
80.0%	80.0%	80.0%
0.0%	12.0%	12.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1,258,401	1,284,828	1,311,809
2.1%	2.1%	2.1%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	195.8	196.5	196.5	196.5

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

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

No

If Yes, complete question 2.

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

Management agreement follows resolution of the Certificated negotiations.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

262,280

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
2,323,636	2,602,472	2,914,769
89.0%	89.0%	89.0%
0.0%	12.0%	12.0%

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
465,107	474,874	484,846
2.1%	2.1%	2.1%

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

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

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

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?

No

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

Yes

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)

No

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

No

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?

No

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

No

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

Yes

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)

No

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

No

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

Comments:
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County Payroll system. A6. Health Benefits Authority is created to further protect and reduce employer contribution for increased cost of benefits. A7. While our financial system is independent, the District and County office work closely to ensure that our records are in sync. Strong financial controls are in place both at the District and at the County to ensure that this occurs. A8. However, the District certified its third interim report as "Qualified" given the State's fiscal situation and the threat of additional budget reductions.

End of School District Budget Criteria and Standards Review

